

BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)

LL.B. Sem-VI : SUMMER : 2024

SUBJECT: INDIRECT TAXES

Day : Thursday
Date : 25/04/2024

S-12620-2024

Time : 10:00 AM-12:30 PM
Max. Marks : 60

N.B.

- 1) All questions are **COMPULSORY**.
- 2) All questions carry **EQUAL** marks.
- 3) Use on **NON- SCIENTIFIC** calculator is allowed.

Q.1 A) Explain the constitutional aspects of the GST law along with the items that have been excluded from GST. (12)

OR

Q.1 B) What is the difference between casual and non-resident taxable persons? Briefly explain the same. (12)

Q.2 A) State the provisions regarding the persons who are liable for registration under the CGST Act, 2017. What is deemed registration? (12)

OR

Q.2 B) State the provisions the furnishing of returns U/s 39 of the CGST act, 2017. (12)

Q.3 Write short notes on: (ANY TWO) (12)

- a) Power to grant exemption from tax
- b) Period of retention of accounts U/s 36.
- c) Composite and Mixed Supply
- d) Concept of Aggregate Turnover

Q.4 A) State Enterprises is carrying on the business of alloy sheets. They have provided the following information regarding the GST payable and input credit available to them; All amounts in Rs. (12)

Tax	Output tax Liability	Input Tax Credit (ITC)
IGST	25,000	50,000
CGST	30,000	10,000
SGST	30,000	10,000

Calculate the manner in which the input tax credit will be utilized and the balance tax payable by Star Enterprise. Give suitable notes as required.

OR

Q.4 B) Explain what is "Zero Rated Supply" U/s 16 of the IGST Act, 2017. (12)

Q.5 A) State the provisions regarding appeals U/s 107 of the CGST Act, 2017. (12)

OR

Q.5 B) What are the accounts and other records that are required to be maintained under the CGST Act, 2017? (12)
