

**BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS-
2021 COURSE)**

LL.B. Sem-VI : SUMMER : 2024

SUBJECT: BUSINESS LAW : INDIRECT TAX

Day : Thursday
Date : 25/04/2024

S-25031-2024

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) What is the nature of GST? What are the salient features of the GST framework? (12)

OR

Q.1 B) State the procedure for registration under GST. Explain the persons who are exempted from taking registration under the CGST Act, 2017. (12)

Q.2 A) What is composite and mixed supply? State the difference between the two with help of an example. (12)

OR

Q.2 B) What are the special provisions regarding registration relating to casual taxable person and non-resident taxable person under CGST Act, 2017? What is deemed registration? (12)

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

- a) Reverse Charge mechanism
- b) Scope of Supply U/s 7
- c) Concept of Input Service Distributor
- d) Basic Customs Duty on imported goods

Q.4 A) Lotus Limited being a registered person is supplying taxable goods in the following manner: (12)

Particulars	Rs.
Intra-State supply of goods	18,00,000
Inter-State supply of goods	13,00,000
Intra-State purchases	13,00,000
Inter-State purchases	1,50,000
ITC at the beginning of the relevant tax period:	
CGST	1,30,000
SGST	1,30,000
IGST	1,70,000
Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively	
Compute the GST payable by Lotus Limited during the tax period.	

OR

Q.4 B) State any ten offences under the provisions of the CGST Act, 2017? What are the provisions regarding general penalty? (12)

Q.5 A) What is "Warehouse" under the Customs Act, 1962? Discuss any five features of warehousing. (12)

OR

Q.5 B) State the provisions regarding determination of "time of supply of services" U/s 13 of the CGST Act, 2017. (12)
