

BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)
LL.B. Sem-VI : SUMMER : 2025
SUBJECT: INDIRECT TAXES

Day : Wednesday
Date : 14/05/2025

S-12620-2025

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 of non-scientific calculator is allowed.

Q.1 A) "GST is better than earlier tax regimes" Explain both the regimes in (12) comparison.

OR

Q.1 B) State the persons who are liable for registration under the CGST Act, 2017. (12)
What are the advantages of registration?

Q.2 A) Explain how input tax credit can be utilized. Under what condition there can (12)
be reversal of input tax credit?

OR

Q.2 B) Discuss the provisions regarding reverse charge mechanism U/ s 2(98). (12)
Elaborate with an example.

Q.3 A) What is advance ruling? What are the provisions regarding rectification of (12)
advance ruling U/s 102 of the CGST Act, 2017.

OR

Q.3 B) Explain the provisions regarding change in the rate of tax in respect of supply (12)
of goods or service U/ s 14 of the CGST Act, 2017.

Q.4 Write short notes (**ANY THREE**): (12)

- a) Provisional Assessment U/ s 60.
- b) Mixed Supply.
- c) Composition Scheme.
- d) Zero Rated Supply.
- e) E-Way Bill.

Q.5 A) With the help of the following information in the case of M/s. Jayant (12)
Enterprises, Jaipur(Rajasthan) for the year ~~2023-24~~ determine the aggregate
turnover for the purpose of registration under CGST Act, 2017;

Sr. No.	Particulars	Amt. in INR
1	Sale of Diesel on which sales tax-(VAT)is levied by Rajasthan government.	1,00,000.
2	Supply of Goods after completion of job work from the place of Jayant Enterprises directly by principal	3,00,000
3	Export supply to England (UK)	5,00,000
4	Supply to its own additional place of business in Rajasthan	5,00,000
6	Outward supply on which GST is to be paid on Reverse Charge by the recipient	1,00,000

OR

Q.5 B) Enumerate any ten offences that are chargeable to penalty U/ s 122. (12)

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