

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

LL.B. Sem-VI : SUMMER : 2025

SUBJECT: BUSINESS LAW : INDIRECT TAX

Day : Wednesday

Date : 14/05/2025

S-25031-2025

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) State the reasons for introduction of GST in India. What are the products kept out of the purview of GST? Explain the role of GST Council. (12)

OR

B) Distinguish between composite supply and mixed supply. Explain in the context of CGST Act, the liability of tax on composite and mixed supplies? (12)

Q.2 A) State the persons who are liable for registration U/s 22 of the CGST 2017. What is deemed registration? (12)

OR

B) Explain the term composition levy. Who is eligible to opt for composition scheme? (12)

Q.3 Write short notes on **ANY TWO** of the following. (6 marks each) (12)

- a) Method of credit reversal.
- b) Fixed Establishment U/s 2(50).
- c) Accounts and records U/s 35.
- d) Rectification of advance ruling U/S 102.

Q.4 A) Anil of Andhra, provides the following information for the preceding financial year 2023-24. Find out the aggregate turnover for the purpose of eligibility of composition levy scheme and determine whether he is eligible for composition levy scheme or not, for the A.Y. 2024-25. (12)

Particulars	Amount in Rs
Value of taxable outward supplies. (out of above Rs.10 lakhs was in course of inter-state transactions.)	50,00,000
Value of exempt supplies (which include Rs-30 lakhs was received as an interest on loans & advances)	70,00,000
Value of inward supplies (on which he is liable to pay tax under reverse charge Rs. 5,00,000 Value of export.)	5,00,000

All the amounts are exclusive of GST.

OR

B) Discuss in brief taxable event. What are the elements that constitute supply under the CGST Act, 2017? (12)

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

OR

B) Explain the stages of imposition of taxes and duties under the Customs Act, 1962. (12)

* * *