

SUPPLEMENTARY
BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS-2021 COURSE)
LL.B. Sem-VI : SUMMER : 2025
SUBJECT: BUSINESS LAW : INDIRECT TAX

Day : Friday
Date : 18/07/2025

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) Explain the nature of GST. State the provisions regarding constitution of the GST council. (12)

OR

B) State the persons who are not liable for registration U/s 22 of the CGST 2017. Explain the provisions regarding casual taxable person and non-resident taxable person. (12)

Q.2 A) State and explain the provisions regarding provisional assessment U/s 60 of the CGST Act, 2017. (12)

OR

B) Discuss in detail the general provisions relating to determination of tax U/s 75 of the CGST Act, 2017. (12)

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

- a) Person-in-Charge U/s 2(31) of the Customs Act, 1962.
- b) Reverse charge mechanism.
- c) Power to grant exemption U/s 11.
- d) General disciplines related to penalty U/s 126.

Q.4 A) Asha Ltd. supplies raw material to a job worker Kareena Ltd. After completing the job-work, the finished product of 5,000 packets are returned to Asha Ltd. putting the retail sale price as Rs. 20 on each packet. Products in the packet is covered under MRP provisions. Determine the value of taxable supply in the hands of Kareena Ltd. (12)

Particulars	Value in INR
Cost of raw material supplied.	30,000
Job worker's charges including profit.	10,000
Transportation charges for sending the raw material to the job worker.	3,000
Transportation charges for returning the finished packets to Asha Ltd.	4,500
Asha Ltd. paid certain technology transfer fees to Reena Ltd, so that Kareena Ltd can use the said technology in the given job-work operation.	22,500

Note: Kareena Ltd offered discount Rs. 2,000 provided full payment is made at the time of raising invoice and the same is mentioned in the invoice. Asha Ltd. made full payment at the time of issue of invoice.

OR

B) State and explain the provisions regarding change in rate of tax in respect of supply of goods or services U/s 14 of the CGST Act, 2017. (12)

Q.5 A) What are the provisions regarding rectification of advance ruling U/s 102? Explain the applicability of advance ruling. (12)

OR

B) Determine the provisions regarding duty drawback on exported goods U/s 75 of the Customs Act. 1962. (12)

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