

BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)
LL.B. Sem-VI : WINTER : 2024
SUBJECT: INDIRECT TAXES

Day : Wednesday
Date : 23/10/2024

W-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) How does the applying of GST eliminate the cascading effect of taxes? (12)
Explain the principles of GST.

OR

Q.1 B) Explain the provisions regarding time of supply of services U/s 13 of the (12)
CGST Act, 2017.

Q.2 A) Discuss the provisions regarding eligibility and conditions for taking input (12)
tax credit under the CGST Act, 2017.

OR

Q.2 B) Explain the provisions regarding change in rate of tax in respect of supply (12)
of goods or services U/s 14 of the CGST Act, 2017.

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

- a) Reverse Charge Mechanism
- b) Composition Levy
- c) Provisional Assessment
- d) Concept of continuous supply of services U/s 2(33)

Q.4 A) Following information is available regarding Rajesh Trading Co. Ltd. In (12)
respect of following items procured by them in the month of November,
2022;

Sr.No.	Description of goods	ITC Amount in INR
1.	Food and beverages procured for meeting program	15,000
2.	Inputs used for pipeline structure layout outside factory	1,00,000
3.	Goods destroyed in transit	15,000
4.	Goods used for provision of services during warranty period	15,000
5.	Inputs used for testing purposes	25,000
6.	Inputs used in demonstration purposes	35,000

Find the amount of input tax credit available to the company. Write suitable notes as requires.

OR

Q.4 B) Discuss the provisions regarding compulsory registration of certain persons (12)
under the CGST Act, 2017.

Q.5 A) Explain advance ruling and authorities appellate authorities for advance (12)
ruling under GST law.

OR

Q.5 B) Discuss the power of inspection, search and seizure under the GST law. (12)
Enumerate any ten powers U/s 67 of CGST Act, 2017.
