

BACHELOR OF LAWS - LL.B. (THREE YEAR DEGREE COURSE) (CBCS-2021 COURSE)
LL.B. Sem-VI : WINTER : 2024
SUBJECT: BUSINESS LAW : INDIRECT TAX

Day : Friday
Date : 25/10/2024

W-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 are the taxes that have been subsumed by GST? Explain the concept of "Dual GST". (12)

OR

Q.1 B) State the persons who are not liable for registration under the CGST Act, 2017. What are the advantages of registration? (12)

Q.2 A) What are the provisions regarding location of the recipient of services U/s 2(70) of the CGST Act, 2017? (12)

OR

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

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

- a) Composite Supply
- b) Aggregate Turnover
- c) Scrutiny assessment under GST
- d) E-Payment of GST Taxes

Q.4 A) Riti Arts has designed the body for a new product E-Luna launched by Kitel Pvt Ltd. For a consideration of Rs. 7,00,000. Riti Arts owed Rs. 25,000 to one of its vendors in relation to the service provided by it to Kitel. Such liability of Riti Arts was discharged by Kitel. Pvt Ltd. Delayed the payment of consideration and thus paid Rs. 18,000 as interest. Assume the rate of GST to be 18%. Determine the value of taxable supply made by Riti Arts. (12)

OR

Q.4 B) What is advance ruling? What are the matters on which advance ruling can be sought U/s 97(2) of the CGST Act, 2017? (12)

Q.5 A) State the hierarchy of officers under CGST 2017. What are the provisions regarding their powers under the Act? (12)

OR

Q.5 B) What are the different types of customs duties levied under the Customs Act 1962? (12)
