

**B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**

**B.A. LL. B. Sem - X : SUMMER : 2024**

**SUBJECT: INDIRECT TAXES**

Day : Thursday  
Date : 25/04/2024

**S-12517-2024**

Time : 10:00 AM-12:30 PM  
Max. Marks : 60

**N.B.:**

- 1) All questions are **COMPULSORY**.
- 2) All questions carry **EQUAL** marks.
- 3) Non-scientific **CALCULATOR** is allowed.

**Q.1 A)** Kamat & Co. is an unregistered supplier that offers accounting services to Sharma Ltd and issues an invoice on 7<sup>th</sup> Sept. 2022. Since the quality of the services offered was not up to the mark the payment got delayed and hence it was made in December 16, 2022. The payment was made through cheque and the same was recorded in the books of account of the recipient. Determine the time of supply in the above case with the help of relevant provisions.

**OR**

**Q.1 B)** Explain Goods and Services Tax (GST). Also explain the concept of destination based tax on consumption. Mention the basic features of Indirect Taxes.

**Q.2 A)** State the objectives of having a mechanism of Advance Ruling. Also explain the matters for which advance ruling can be sought.

**OR**

**Q.2 B)** Discuss in detail various offences and penalties in GST. Explain the norms of levy and collection of IGST.

**Q.3 A)** Explain 'Value of Supply' under GST. Also explain will discounts given to customers be allowed as deduction from transaction value?

**OR**

**Q.3 B)** Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes.

**Q.4 A)** What are the authorities under UTGST Act? Explain the provisions relating to inspection, search seizure and arrest.

**OR**

**Q.4 B)** Explain the meaning of assessment. Also explain various types of assessments under GST.

**Q.5** Write short notes on **ANY THREE** of the following:

- i) Reverse Charge Mechanism
- ii) Electronic Credit Ledger
- iii) Anti- profiteering Clause
- iv) GST Council Structure
- v) Interstate Supply

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