

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

**B.A. LL. B. Sem - X : SUMMER : 2025**

**SUBJECT: INDIRECT TAXES**

Day : Wednesday

Date : 14/05/2025

**S-12517-2025**

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 permitted.

**Q.1 A)** How do you determine time of supply of goods? Explain with relevant examples Reverse Charge and Forward Charge. (12)

**OR**

**Q.1 B)** What are the reasons for introduction of GST in India? What are the products kept out of the purview of GST? Also explain the role of GST Council. (12)

**Q.2 A)** Briefly explain the procedure of registration. Who is exempt from taking registration? (12)

**OR**

**Q.2 B)** What are authorities under UTGST Act? Explain the provisions relating to inspection, search seizure and arrest. (12)

**Q.3 A)** What is composition levy? Who are eligible to opt for composition scheme? Explain with the help of applicable rules. (12)

**OR**

**Q.3 B)** Explain the salient features of GST (Compensation to states) Act, 2017. (12)

**Q.4 A)** Mr. A issues an invoice of Rs. 84,100 for supply of goods on 10.09.2024 and received Rs. 85,000 in his bank through RTGS on the same date which was credited in his books of account on 11.09.2024 on receipt of intimation from the bank. Determine the time of supply of goods and the time of supply for excess payment. (12)

**OR**

**Q.4 B)** Explain 'Value of Supply' under GST. Also explain whether discounts given to customers will be allowed as deduction from transaction value? (12)

**Q.5** Write short notes on any **THREE** of the following: (4 marks each) (12)

- a) Refund of Tax
- b) Anti profiteering clause
- c) E way Bill
- d) Deemed Export
- e) Taxable Event Under GST

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