

**SUPPLEMENTARY**  
**B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**  
**B.A. LL. B. Sem - X : SUMMER : 2025**  
**SUBJECT: INDIRECT TAXES**

Day : Friday  
Date : 18/07/2025

**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)** State the reasons for introduction of GST in India? What are the products kept out of the purview of GST? (12)

**OR**

**Q.1 B)** State and explain GST council also mention the structure, powers and functions of GST Council. (12)

**Q.2 A)** Distinguish between composite and mixed supply. Explain in the context of CGST Act, 2017 the liability of tax on composite and mixed supplies. (12)

**OR**

**Q.2 B)** Who are the persons liable to register under GST? Also explain deemed registration and persons not liable for registration. (12)

**Q.3 A)** What are the various powers granted to the officials as per GST Act? Also explain the rules for appointment of officers at different levels. (12)

**OR**

**Q.3 B)** Discuss in detail various offences and penalties under GST. Explain the norms of levy and collection of IGST. (12)

**Q.4 A)** Discuss in detail the provisions in determination of :- (12)

- i) Time of supply of goods under Forward charge
- ii) Time of supply of goods under Reverse charge

**OR**

**Q.4 B)** ABC Ltd. is engaged in the manufacture of heavy machinery. It procured the following items in the month of August (12)

Sr. No.	Items	GST Paid
1	Electrical Transformers to be used in manufacturing process	5,20,000
2	Trucks used for transport of Raw material	1,00,000
3	Raw Material	2,00,000
4	Confectionery items for consumption of employees working in the factory	25,000

Determine with suitable reasons the amount of Input Tax Credit available with ABC Ltd.

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

- a) Taxable event under GST
- b) Job Worker
- c) Anti Profiteering Clause
- d) Aggregate Turnover
- e) Fixed Establishment

\*\*\*\*\*