

**B.A. LL.B. (FIVE YEAR DEGREE COURSE) (CBCS - 2015 COURSE)**  
**B.A. LL. B. Sem - X : WINTER : 2024**  
**SUBJECT: INDIRECT TAXES**

Day : Wednesday  
Date : 23/10/2024

**W-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)** Mr. H is an exporter. He exports machinery out of India and pays 28% IGST. He wants to know the procedure for claim and grant of refund of IGST paid on goods exported out of India.  
His accountant has advised him to export machinery without payment of IGST and claim refund of unutilized input tax credit. Is it possible, if yes, how?

**OR**

**Q.1 B)** Explain the meaning of assessment. Discuss various types of assessment under GST.

**Q.2 A)** Is there any special document required to be carried during transportation of taxable goods? Briefly explain provisions related to e-way bill as per CGST Act, 2017 relating to :  
a) When it is being required?  
b) What is its validity period?

**OR**

**Q.2 B)** Explain the significance of 'Place of supply' under GST. Explain the general rules for determining place of cross border supply of services.

**Q.3 A)** State the various exemptions under GST. How returns and payments are adjusted under GST.

**OR**

**Q.3 B)** Explain composition levy. Who are eligible to opt for composition scheme? Explain with the help of applicable rules.

**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 procedure for Registration under GST. Also explain the procedure for cancellation of registration and revocation of cancellation.

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

- i) Principal Supply
- ii) E way Bill
- iii) Cascading Effect
- iv) Taxable Event Under GST
- v) Anti-profiteering clause

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