

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

Day : Thursday
Date : 25/04/2024

S-12578-2024

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 of non-scientific calculator is permissible.

Q.1 A) Mrs. XYZ acts as a referee in a Basketball match organized by Sports Authority of India. She has also acted as a referee in another charity Basketball organized by a local sports club, in lieu of a lump sum payment. Discuss whether she is required to pay any GST? (12)

OR

Q.1 B) Explain in detail procedure for registration under GST. Also explain as to who are liable for Registration under GST. (12)

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

OR

Q.2 B) Discuss in detail various offences and penalties in GST. Explain the norms of levy and collection of IGST. (12)

Q.3 A) Explain Advance Ruling mechanism under CGST Act 2017. State the procedure for seeking advance ruling. (12)

OR

Q.3 B) Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes. (12)

Q.4 A) 'GST is VAT based'. Discuss in detail the features and challenges of GST with the help of above statement. (12)

OR

Q.4 B) Explain the meaning of assessment. Also explain various types of assessments under GST. (12)

Q.5 Write short notes on: (**ANY THREE**) (12)

- a) Reverse Charge Mechanism
- b) Debit Note
- c) Anti-profiteering Clause
- d) GST Council Structure
- e) Interstate Supply

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