

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

Day : Wednesday  
Date : 14/05/2025

**S-12578-2025**

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 allowed.

**Q.1 A)** Classify the following supplies into Mixed supply and Composite supply with sufficient justifications: (12)

- i) Train ticket including meals supply
- ii) Supply of health care services along with consumables and medicines
- iii) Supply of toothpaste with toothbrush
- iv) Providing loading facility in hotel along with breakfast and dinner
- v) A laptop seller sold laptop along with laptop bag

**OR**

**Q.1 B)** GST is VAT based. Discuss in detail the features and challenges of GST. (12)

**Q.2 A)** Briefly explain the similarities and dissimilarities between earlier taxation system and GST regime. Also explain the constitutional provisions. (12)

**OR**

**Q.2 B)** State the manner in which the Input Tax Credit can be distributed by the input service distributor Under Section 20. (12)

**Q.3 A)** List the persons who are liable for registration under the CGST Act, 2017. What are the advantages of registration? (12)

**OR**

**Q.3 B)** Define the concept of "Advance Ruling." What are the provisions regarding rectification of advance ruling Under Section 102 of the CGST Act, 2017? (12)

**Q.4 A)** State and explain 'Value of Supply' under GST. Also explain will discounts given to customers be allowed as deduction from transaction value? (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) Electronic Credit Ledger
- b) Composition Scheme
- c) Provisional Assessment U/s 60
- d) Aggregate Turnover U/s 2(6)
- e) Job worker

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