

SUPPLEMENTARY
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 : Friday
Date : 18/07/2025

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) A hotel owner provided accommodation in Haryana, through an electronic commerce operator – Cool Trips. The hotel owner is not liable to get registered as per the provisions of section 22 (1) of the CGST Act. Who is the person liable to pay GST in this case? Would your answer be different if the Electronic Commerce Operator Cool Trips does not have a physical presence in India? (12)

OR

Q.1 B) Explain the meaning of Goods and Services Tax (GST) what exactly is the concept of destination based tax on consumption? (12)

Q.2 A) Briefly explain “GST Council”. What is the structure of GST Council? Also powers and functions of GST Council. (12)

OR

Q.2 B) Define the term “Assessment.” Also explain various types of assessments under GST. (12)

Q.3 A) State the objective of having a mechanism of Advance Ruling. Also explain the matters for which advance ruling can be sought. (12)

OR

Q.3 B) Elucidate the significance of ‘Place of supply’ under GST. Explain the general rules for determining place of cross border supply of services. (12)

Q.4 A) Explain basic concepts relating to Supply of goods and services along with Schedule I and II of CGST Act. (12)

OR

Q.4 B) Mention the authorities under UTGST Act. Explain the provisions relating to inspection, search seizure and arrest. (12)

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

- a) Nil Rated Supplies
- b) Mixed Supply
- c) Levy and Collection of GST
- d) Cascading effect
- e) Anti – profiteering clause
