

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

Day : Wednesday  
Date : 23/10/2024

**W-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)** V. Ltd. Supplied goods to S Ltd. The terms of the contract stipulated that goods are delivered to the factory of S. Ltd. The goods were removed from the factory of V. Ltd. On September 9, 2023 and were delivered to the factory of S. Ltd. On September 15, 2023. Now the invoice was issued on September 18, 2023 and However, the entry was made in the books when the cheque was received that is on September 19, 2023. (12)

Determine the time of supply in the above case.

**OR**

**Q.1 B)** Explain the procedure for Registration under GST. Also explain the procedure for cancellation of registration and revocation of cancellation. (12)

**Q.2 A)** State the reasons for introduction of GST in India. What are products kept out of the role of GST Council? (12)

**OR**

**Q.2 B)** Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes. (12)

**Q.3 A)** State the various exemptions under GST. How returns and payments are adjusted under GST? (12)

**OR**

**Q.3 B)** Explain composition levy. Who are eligible to opt for composition scheme? Explain with the help of applicable rules. (12)

**Q.4 A)** What are the authorities under UTGST Act? Explain the provisions relating to inspection, search seizure and arrest. (12)

**OR**

**Q.4 B)** Explain the meaning of assessment. Discuss various types of assessment under GST. (12)

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

- a) Principal Supply
- b) E way Bill
- c) Cascading Effect
- d) Taxable Event Under GST
- e) Deemed Exports

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