

CDOE
DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)
D.T.L. : SUMMER : 2024
SUBJECT: CENTRAL GOODS & SERVICE TAX LAW

Day : Thursday
Date : 06/06/2024

S-20212-2024

Time : 10:00 AM-01:00 PM
Max. Marks : 80

N.B.

- 1) Attempt **ANY SIX** questions out of which **Q.No. 1** is **COMPULSORY**..
- 2) **Q.No. 1** carries **20** marks and all other questions carry **12** marks.

Q.1 Write short notes on **ANY FOUR** of the following :

- i) Non-resident Taxable Person(NRTP)
- ii) Appeals and Revisions
- iii) Goods and Service Tax Network (GSTIN)
- iv) E-Way Bill
- v) Refund under GST
- vi) Business

Q.2 Compute net GST Liability in each Case-

- A) Shreyash Purchased Goods worth Rs. 10 Lakhs Intra State and sold them for Rs. 20 Lakhs within same State. Assume CGST and SGST Rate @ 9% each and IGST rate @ 18% .
- B) Shreyash Purchased Goods worth Rs. 18 Lakhs S from Outside State and sold them for Rs. 28 Lakhs within State. Assume CGST and SGST Rate @ 6% each and IGST rate @ 18%.
- C) Rahul an Interior Designer of Maharashtra Provided services to Akbar of Gujarat worth Rs. 25 Lakhs in order to provide services he received services from Anthoney of Kerala Worth Rs. 10 lakhs. Assume CGST and SGST Rate @ 14% each and IGST rate @ 28%.

Q.3 Explain in brief various Returns under GST Act.

Q.4 What is meant by Reverse Charge Mechanism (RCM). Discuss services on Which GST is Payable under RCM.

Q.5 State the power of GST Officer for inspection, Search, Seizure and Arrest under CGST Law.

Q.6 State concept of GST and discuss detailed note on CGST, SGST and UTGST.

Q.7 What is the meaning of adjudicating authority? Discuss the provision related to issuance of Show cause notice under the circumstances of non-payment or short payment of Tax under Section 73 and 74 of CGST Act, 2017.

Q.8 Discuss in detail the concept of Deemed Distinct Person and Related Person under CGST Act, 2017.

Q.9 State the advantages of GST.

Q.10 Explain the procedure of Advance Ruling.