

**DIPLOMA IN TAXATION LAWS (2017 COURSE)**  
**D. T. L. : SUMMER : 2024**  
**SUBJECT: CENTRAL GOODS & SERVICE TAX LAW**

Day : Wednesday  
Date : 22/05/2024

**S-22501-2024**

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

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**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 each.
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- Q. 1** Write short notes on ANY FOUR of the following:
- a) Value of supply
  - b) Input Tax credit
  - c) Countervailing duty
  - d) Mixed Supply
  - e) Electronic Commerce operator (ECO)
  - f) Forward Charge
- Q. 2** What are the 3 pillars on which GST chargeability is based?
- Q. 3** Define supply without consideration under CGST, Act with the help of appropriate provisions.
- Q. 4** Discuss in brief various returns or statements under GST Law.
- Q. 5** What happens when GST is wrongly collected and paid to central/state government?
- Q. 6** Explain in detail the benefits of GST.
- Q. 7** Discuss the concept of ineligible credit or blocked credit.
- Q. 8** Critically evaluate the dual GST model introduced in India.
- Q. 9** Elaborate whether CGST / SGST authority can revise an order passed by their subordinate.
- Q.10** State conditions and restrictions imposed on composition levy and discuss the provisions relating to validity of composition scheme?

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