

**CDOE**  
**DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)**  
**D.T.L. : SUMMER : 2025**  
**SUBJECT: CENTRAL GOODS & SERVICE TAX LAW**

Day : Wednesday

Date : 28/05/2025

**S-20212-2025**

Time : 02:00 PM-05:00 PM

Max. Marks : 80

**N. B. :**

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

- Q. 1** Write short notes on **ANY FOUR** of the following: **(20)**
- a) Value of Supply
  - b) Forward Charge
  - c) Input Tax Credit
  - d) Supply
  - e) Value Added Tax
  - f) Returns
- Q. 2** Explain supply without consideration under Section 7 of the CGST Act. **(12)**
- Q. 3** Explain in brief, what are the 3 pillars on which GST chargeability is based. **(12)**
- Q. 4** Explain in brief about registration process under GST Law. **(12)**
- Q. 5** Write in brief about provisional assessment. **(12)**
- Q. 6** State happens when GST is wrongly collected and paid to Central/State government? **(12)**
- Q. 7** Elaborate whether CGST/SGST authority can revise an order passed by their subordinate. **(12)**
- Q. 8** Explain the concept of ineligible credit and blocked credit. **(12)**
- Q. 9** Explain the provisions relating to payment of tax, interest and penalty under CGST Act **(12)**
- Q. 10** Discuss the dual GST model introduced in India. **(12)**

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