

DIPLOMA IN TAXATION LAWS (CBCS-2024)
D.T.L. : SUMMER : 2025
SUBJECT: GOODS & SERVICES TAX LAW, 2017

Day : Thursday
Date : 22/05/2025

S-30334-2025

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

N.B.

- 1) All questions are **COMPULSORY**.
- 2) All questions carry **16** marks each.

Q.1 A) Write Short notes on **ANY TWO** of the following:

- i) Zero-Rated Supply
- ii) Electronic Commerce Operator (ECO)
- iii) Forward Charge and Reverse Charge Mechanism
- iv) GST Returns

OR

Q.1 B) Critically evaluate the dual GST model introduced in India. How are CGST, SGST, and IGST applied on different types of supplies?

Q.2 A) What are the conditions and restrictions imposed on composition levy and discuss the provisions regarding validity of composition scheme?

OR

Q.2 B) Explain the features and benefits of GST. How has GST removed cascading effects of tax-on-tax?

Q.3 A) What is 'Place of Supply' under the GST Act? Explain the provisions for place of supply in case of goods movement within and outside India.

OR

Q.3 B) Explain the different types of assessments under GST. Write a note on assessment of unregistered persons.

Q.4 A) Explain the contents of a tax invoice under GST. What are the provisions relating to debit and credit notes? Support your answer with examples.

OR

Q.4 B) Nikhil and Tanmay are partners in a registered partnership firm named M/s ElectroPoint Solutions, which is engaged in the business of trading electronic appliances. The firm is located in Pune, Maharashtra and regularly undertakes both intra-state and inter-state transactions. At the beginning of March 2025, the firm had an opening balance of Input Tax Credit (ITC) as follows: **CGST – ₹25,000, SGST – ₹25,000, and IGST – ₹40,000.**

During March 2025, the firm recorded the following transactions: On March 5, 2025, M/s ElectroPoint Solutions made an intra-state sale of goods worth ₹4,50,000 within Maharashtra. The applicable GST rate on these goods is 18%.

On March 18, 2025, the firm supplied goods worth ₹5,20,000 to a customer located in Telangana. Since this is an inter-state supply, IGST at the rate of 28% is applicable. As far as purchases are concerned, on March 10, 2025, the firm purchased raw materials worth ₹2,20,000 from a supplier within Maharashtra, attracting GST at 18%. Later, on March 25, 2025, the firm purchased additional goods worth ₹1,80,000 from a manufacturer in Rajasthan. This is an inter-state purchase and attracts GST at the rate of 28%.

Based on the above details, compute the GST liability for the month of March 2025 before adjusting the available Input Tax Credit (ITC). Clearly indicate the liability under CGST, SGST, and IGST arising out of outward supplies.

P.T.O.

Q.5 A) Write a detailed note on GST returns and consequences of non-filing.

OR

Q.5 B) M/s Classic Furnishings, a registered supplier based in Pune, Maharashtra, specializes in furniture and home decor. In June 2025, the firm launched two special offers for its customers:

The Luxury Living Room Package, priced at ₹75,000, includes a sofa set (₹40,000, GST @18%), a coffee table (₹15,000, GST @12%), and free delivery and installation services (₹5,000, GST @18%). These items are sold together as a bundle and cannot be purchased separately. The goods and services are naturally bundled together in the normal course of the firm's business.

The Summer Essentials Combo, priced at ₹3,200, contains a cooling fan (₹1,500, GST @18%) and a water purifier (₹1,700, GST @12%). These items are also available for sale separately but are marketed together as a combo offer for the summer season.

As a tax consultant, analyze the tax liability arising from both the Luxury Living Room Package and the Summer Essentials Combo, keeping in mind the provisions relating to composite and mixed supplies under the CGST Act, 2017. In your analysis, define composite supply and mixed supply, identify which of the two offers qualify as each, and calculate the GST liability for both. Justify your reasoning for classification and the application of the appropriate tax rates.

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