

**Write the following information in the first page of Answer Script before starting answer**

ODD SEMESTER EXAMINATION: 2020-21

Exam ID Number \_\_\_\_\_

Course \_\_\_\_\_ Semester \_\_\_\_\_

Paper Code \_\_\_\_\_ Paper Title \_\_\_\_\_

Type of Exam: \_\_\_\_\_ (Regular/Back/Improvement)

**Important Instruction for students:**

1. Student should write objective and descriptive answer on plain white paper.
2. Give page number in each page starting from 1<sup>st</sup> page.
3. After completion of examination, Scan all pages, convert into a single PDF, rename the file with Class Roll No. **(2019MBA15)** and upload to the Google classroom as attachment.
4. Exam timing from 10am – 1pm (for morning shift).
5. Question Paper will be uploaded before 10 mins from the schedule time.
6. Additional 20 mins time will be given for scanning and uploading the single PDF file.
7. Student will be marked as ABSENT if failed to upload the PDF answer script due to any reason.

**LLB**  
**FIFTH SEMESTER**  
**INDIRECT TAX LAWS**  
**LLB-503**

Duration : 3 hrs.

Full Marks : 80

( PART-A : Objective )

Time : 30 min.

Marks : 30

*Choose the correct answer from the following:*

**1X10=10**

1. Which section of the CGST Act defines 'adjudicating authority' to mean any authority, appointed or authorized to pass any order or decision under this Act?
  - a. Section 2(4)
  - b. Section 2(5)
  - c. Section 2(6)
  - d. Section 2(7)
2. Which of the following is an intra-state supply?
  - a. Supplier of goods located in Delhi and place of supply of goods in Assam
  - b. Supplier of goods located in Delhi and place of supply of goods in Jaipur
  - c. Supplier of goods located in Delhi and place of supply of goods in Delhi
  - d. All of the above
3. Threshold limit for Registration for a place of supply in the state of Assam is.....
  - a. Rs. 10 Lakhs
  - b. Rs. 20 Lakhs
  - c. Rs. 21 Lakhs
  - d. Rs. 22 Lakhs
4. An invoice is document issued by a ..... to the.....
  - a. Seller, buyer
  - b. Buyer, seller
  - c. Shareholder, debenture holder
  - d. None of the above
5. A bill of supply is issued in the case of:
  - a. Supplies to an unregistered supplier
  - b. Supplies under reverse charge
  - c. Exempted Supplies
  - d. None of the above
6. A person claiming refund is required to file an application before..... from the "relevant date" as given in the explanation to section 54 of the CGST/SGST Act.
  - a. The expiry of one year
  - b. The expiry of three years
  - c. The expiry of two years
  - d. The expiry of four years
7. The value of supply of goods and services shall be the:
  - a. Transaction value
  - b. Market value
  - c. MRP
  - d. None of the above
8. Under which of the following circumstance(s) goods become liable to confiscation as per section 130 of CGST/SGST Act?
  - a. Supplies or receives any goods in contravention of any of the provisions of GST laws
  - b. Does not account for any goods on which he is liable to pay tax under GST laws
  - c. Supplies any goods liable to tax under this Act without having applied for the registration
  - d. All of the above

9. As per Section 67 of CGST/SGST Act, Inspection can be carried out by an officer of CGST/SGST only upon a written authorization given by an officer of the rank of.....
- a. Joint Commissioner or above
  - b. Joint Director
  - c. Joint Secretary to Home Ministry
  - d. All of the above mentioned officer
10. What is the maximum penalty for not filing of information return as per section 123 of the CGST Act?
- a. Rs. 10,000
  - b. Rs. 5,000
  - c. Rs. 20,000
  - d. Rs. 6,000

**Answer the following: (Use descriptive answer sheet)**

**2X10=20**

1. What is Inter-state Supply of Goods and Services? Give suitable illustration.
2. What is 'Cascading Effect of tax'?
3. Which of the following cases constitute as Composite Supply? Give reasons.
  - i. A Five-star hotel provides four days and three-night package, with breakfast.
  - ii. Combo packs of Tie, watch, wallet, pen bundled as a kit and supplied for a single price.
4. X and Y are the farmers of Uttar Pradesh and Produces Potatoes. Their Annual turnover is Rs 25 lakhs.  
State whether both X and Y will be required to take registration under GST.
5. What is Zero Rated supply? Write down the full form of UTGST.
6. Discuss whether the following transactions/activities will be treated as supply of goods or supply of services:
  - a) Transfer of right to use goods.
  - b) Supply of software.
7. Write two basic features of Indirect Tax.
8. What do you understand by 'DEBIT NOTE' and 'CREDIT NOTE'?
9. What is the jurisdiction of the National (& Regional Benches) & the State (& area benches) of the GST Appellate Tribunal?
10. Mr. A, a taxable person issues an invoice of Rs. 9 Cr. for supplying 5000 CCTV sets and intentionally Mr. A does not make the supply. Is he liable for penalty under the GST? Mention relevant provisions.

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**[ PART-B : Descriptive ]**

Time : 2 hrs. 30 min.

Marks : 50

**[ Answer the following questions ]**

1. Discuss the salient features of the Integrated Goods and Services Tax Act, 2017. 10
- Or
- Discuss the composition, powers and functions of GST council? Do you think that GST council is a statutory body? 8+2=10
2. Discuss the scope of the term 'supply' under GST law. What are the necessary elements that constitute supply under GST Laws? Write about tax liability on composite and mixed supplies given under section 8 of the CGST Act. 2+8=10
- Or
- What is Deemed Registration under GST? State the Persons who are exempted from Registration under GST Act. Discuss the provisions under GST Act for cancellation of registration. 2+8=10
3. Answer the following: 4+6=10
- A) What is tax invoice? Write three contents of tax invoice.
- B) Mr. K, a registered supplier, runs a general store in Khanapara, Guwahati. Some of the goods sold by him are exempt whereas some are taxable. You are required to advise him on the following issues:
- i) *Whether Mr. K is required to issue a tax invoice in all cases, even if he is selling the goods to the end consumers?*
- ii) *Mr. K sells some exempted as well as taxable goods valuing Rs. 5,000 to a school student. Is he mandatorily required to issue two separate GST documents?*
- Or
- What do you mean by GST return? What types of returns are specified under GST regime? Discuss in brief. 2+8=10
4. What is meant by Inspection, Search, Seizure? Discuss the powers of the Proper Officer relating to inspection, search, seizure and arrest under GST Laws. 2+8=10
- Or
- Which are the applicable provisions for the purpose of recovery of tax short paid or not paid or amount erroneously refunded or input tax credit wrongly availed or utilized under CGST Act? Discuss the various modes of recovery of tax available to the proper officer under GST laws. 2+8=10
5. What are the non-appealable orders under GST laws? Write a detail note on appeal under GST laws. 2+8=10
- Or
- 'The CGST Act, 2017 lists 21 offences in section 122'* 10
- Discuss briefly about the prescribed offences under the above said section of the CGST Act.

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