

BALLB
NINTH SEMESTER
INDIRECT TAX LAWS
BLB - 903
(USE ONR FOR OBJECTIVE PART)

Duration : 3 hrs.

Full Marks : 80

(Objective)

Time : 30 min.

Marks : 30

Choose the correct answer from the following:

1×10=10

- The successful implementation of GST is expected to boost the GDP growth of India due to-
 - Reduced cost of tax compliance to the taxpayer
 - Reduction of corruption, litigation
 - Increase tax revenue, foreign direct investment
 - All of te above
- GST is now practiced in more than 150 countries in the world and ____ would be the latest country to enter into the GST era
 - France
 - Canada
 - India
 - Australia
- The power to levy GST is derived from the Article ____ of the Constitution , which was introduced by the Constitution (101st Amendment) Act, 2016
 - 246
 - 246A
 - 264
 - 264A
- Registration is the ____ to be taken by the suppliers for the compliance of GST Act
 - First step
 - Second step
 - Third step
 - Fourth step
- An ____ is an important document for the purpose of payment of taxes and for availment of input tax credit.
 - Reverse charge
 - Outward supplies
 - Input tax credit
 - Invoice
- Choose the correct answer - 'TDS deducted but not paid to the Government or paid later than 10th of the succeeding month-' -
 - Interest to be paid along with the TDS amount, else the amount shall be determined and recovered as per law
 - Late fee of Rs 100/- per day subject to a maximum of Rs 5000/-
 - TDS certificate not issued or delayed
 - None of the above
- GST is a destination based tax , so when goods and services are supplied outside the jurisdiction of the GST , such supplies are-
 - Taxable
 - Zero-rated
 - Depends on tax department
 - None of the above

8. Section ___ of the Act gives the power to the Officers of the Central/States Tax departments to conduct Audit of the Taxpayer in the prescribed manner.
 - a. 65
 - b. 66
 - c. 67
 - d. 68
9. A Show Cause Notice (SCN) usually provides ___ days to the Taxpayer for submission of the reply
 - a. 180
 - b. 7
 - c. 30
 - d. 30
10. An Appeal to the High Court lies when the case involves -
 - a. Facts only
 - b. Evidence only
 - c. A substantial question of law
 - d. None of the above

Answer the following: (Use descriptive answer sheet)

2×10=20

1. Define "Composite Supply"? Write in brief about the Composite Supply under the GST Act?
2. Briefly state about the "Letter of Credit" under the GST Act?
3. State the manners of distribution of credit by Input Service Distributor (ISD) under the GST Act?
4. State in brief the Benefits, when a person takes registration under the GST Act?
5. Define the term "Credit Notes" and "Debit Notes" under the GST Act?
6. Briefly state about the Tax Deduction at Source (TDS) and Tax Collected at Source (TCS) under the GST Act?
7. Briefly state the liability to pay taxes in certain cases under GST Act.
8. Define the term "Advance Ruling"? Briefly state the different aspects of advance ruling under the GST Act?
9. State briefly about the Constitution of the Appellate Tribunal under the GST Act?
10. Define the term "Compound" and state briefly about compounding of offences under the GST Act?

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(Descriptive)

Time : 2 hrs. 30 min.

Marks : 50

[Answer the following questions]

1. a. What are the eight problems in the Pre-GST Regime and state the several benefits after implementation of the GST in India? 8+2=10
Or
b. With the introduction of GST, India realized the dream of "One Tax -One Market-One Nation" Explain? 10
2. a. Define the term "Input Service Distributor" (ISD)? State the manner of distribution of credit by ISD with illustration? 2+8=10
Or
b. Define the term "Registration." Explain who are the persons liable and not liable for registration and its procedure under the GST Act? 2+8=10
3. a. What does "Return "means under the GST Act? Explain the purpose of filling the Tax Return and its types? 2+8=10
Or
b. What does "Refunds" means under the GST Act? Explain the fundamental principles about taxes? Can the refund claimed be rejected without assigning any reasons? 2+6+2
=10
4. a. What do you mean by "Audit"? Explain in detail the three types of Audits envisaged under GST Act? 2+8=10
Or
b. What does "Tax Evasion" means under the GST Act? Explain in detail the purpose and power of conducting inspection, search and seizure by the tax departments as per the Act? 2+8=10
5. a. What are the two options available to a Taxpayers after the Order-In-Original (OIO) or a decision passed by the Adjudication Officer (AO)? Explain in brief the four levels of Appellate Authorities under the GST Act.? 5+5=10
Or
b. What are the two types of actions against a person who commits any offence(s) under a Tax Law? State briefly about the Compounding of Offences under the GST Act ? 4+6=10

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