

**BALLB
NINTH SEMESTER
INDIRECT TAX LAWS
BLB - 903
[USE OMR FOR OBJECTIVE PART]**

Duration : 3 hrs.

Time : 30 min.

Objective

Full Marks : 80

SET A

Choose the correct answer from the following:

Marks : 30

$$1 \times 10 = 10$$

1. The first country that implemented GST was ___, in ___
 - a. Canada, 1980
 - b. France, 1954
 - c. Canada, 1944
 - d. France, 1955
2. Goods and Services Tax (GST) is said to be the ___ tax reform in the history of independent India?
 - a. Greatest
 - b. Bad
 - c. Moderate
 - d. Complicated
3. Taxes paid under Reverse Charge Mechanism (RCM) are available as ___ to the registered recipient person
 - a. ITC
 - b. OTC
 - c. ISD
 - d. None of the above
4. Audit means the ___ of records, returns and other documents maintained by the registered person
 - a. Inspection
 - b. Examination.
 - c. Search
 - d. Determination
5. The tax department requires tangible evidences in the form of documents, to establish a case of ___.
 - a. Tax payment
 - b. Fraud
 - c. Tax evasion
 - d. Crime
6. A Show Cause Notice (SCN) is issued when ---
 - a. Tax not been paid or short -paid
 - b. Amount erroneously refunded
 - c. ITC wrongly availed
 - d. All of the above.
7. The idea of GST was first mooted by ___
 - a. Shri. P. Chidambaram , the then Finance Minister
 - b. Shri. P. Chidambaram , the Finance Minister.
 - c. Shri. P. Chidambaram , the then Union Finance Minister.
 - d. Shri. P. Chidambaram , the Union Minister
8. Assessment means ___ of tax liability
 - a. Determination
 - b. Examination
 - c. Inspection
 - d. Search
9. Registration is the ___ step to be taken by a supplier for the compliance of GST Act
 - a. first
 - b. second
 - c. third
 - d. Fourth

10. Once the officer has the "____" that there is a tax evasion, he would proceed with investigation of the case to recover the tax evaded

- a. power
- b. summons
- c. authority
- d. reason to believe

Answer the following: (Use descriptive answer sheet)

$2 \times 10 = 20$

1. State briefly the several benefits after implementation of the GST in India
2. State briefly about Time of Supply and Value of Taxable Supply.
3. State briefly whether the introduction of GST, has realized the dream of "One Tax -One Market-One Nation"
4. State briefly 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. State briefly about "Advance Ruling" under the GST regime
9. State briefly about the Constitution of the Appellate Tribunal under the GST Act.
10. Briefly state about the Recovery of dues and its recovering proceeding.

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(Descriptive)

Marks : 50

Time : 2 hrs. 30 min.

[Answer the following questions]

1. a. What are the eight problems in the Pre-GST Regime?
According to you whether the implementation of the GST in India has any benefits to the tax payer, if so, how?
Or
b. Discuss the scope of GST and its Constitutional Provision. 10

8+2=10
2. a. Define the term "Input Service Distributor" (ISD). State the manner of distribution of credit by ISD with illustration.
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

2+8=10
3. a. What does "Return" means under the GST Act? Explain the purpose of filling the Tax Return and its types.
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+8=10

2+8=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

2+8=10
5. a. What are the two options available to 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.
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. 5+5=10

4+6=10

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