

This question paper contains 2 printed pages]

IW—13—2023

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2023

(New Course)

INDIRECT TAX LAW (GST-I)

Paper III

(Saturday, 6-5-2023)

Time : 2.00 p.m. to 5.00 p.m.

Time—Three Hours

Maximum Marks—80

N.B. :— (i) Question No. 1 is compulsory and carries 16 marks each.

(ii) Answer any four questions out of remaining Q. No. 2 to Q. No. 9. Each carries 16 marks.

1. Write short notes on any *four* of the following : 16
 - (a) Works contract under GST
 - (b) Meaning of service under GST
 - (c) Continuous supply of service
 - (d) Any *eight* exempted goods under GST
 - (e) Continuous supply of goods
 - (f) Meaning of job work in GST.

2. Write meaning of aggregate turnover in GST, and explain persons not liable for GST registration. 16

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3. (a) Explain structure of GST council and state its functions. 8
- (b) Explain with example, inter-state supply and intra-state supply. 8
4. (a) Write in detail schedule-III of section 7 of Cost Act, 2017. 8
- (b) Explain in detail meaning of related person under GST. 8
5. What is meant by taxable person under GST and also explain time of supply of goods ? 16
6. Differentiate between PTEC and PTRC registration. 16
7. Explain concept of reverse charge mechanism and state any *five* goods and *five* services covered under reverse charge mechanism. 16
8. Write meaning of exempt supply under GST. Give list of any **10** exempt supply under GST. 16
9. Persons liable for GST registration u/s 22 and 24 of CGST Act, 2017. 16