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IW—18—2023
FACULTY OF LAW
PGDTL EXAMINATION
APRIL/MAY, 2023
INDIRECT TAX LAW GST-II
Paper IV

(Monday, 8-5-2023)

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

Time—Three Hours

Maximum Marks—80

N.B. :— (i) Q. No. 1 is compulsory.

(ii) Attempt any other four questions from the remaining.

1. Explain how value of taxable supply is calculated when price is sole consideration and when price is not sole consideration. 16
2. Explain detailed procedure to file various types of GST returns. 16
3. Explain the different types of assessment which a registered or unregistered person may be subjected to. 16
4. Explain the situation in which access to business premises is allowed under section 67. Also list the records which are to be produced during access to business premises. 16
5. Enlist the circumstances for which a show cause notice can be issued by the proper officer u/s 73. Specify the time limit for issuance of such show cause notice as also the time period for issuance of order by the proper officer u/s 73. 16

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6. With reference to the provisions of CGST Act, 2017, explain the liability of partners of firms to pay tax. 16
7. What are the cognizable and non-cognizable offences u/s 132 of CGST Act, 2017? State also penalty prescribed for person other than taxable person u/s 122. 16
8. Describe the provisions relating to departmental appeal to appellate authority u/s 107. 16
9. Write short notes on the following (any four) : 16
- (i) Valuation of goods and services under GST Act
 - (ii) Recovery of short paid of erroneous refund.
 - (iii) Assessment of non-filer of returns
 - (iv) Constitution of appellate and tribunal
 - (v) Composition dealers under GST Act.