

This question paper contains 2 printed pages]

PW—18—2023

FACULTY OF LAW

P.G.D.T.L. EXAMINATION

NOVEMBER/DECEMBER, 2023

(New Course)

INDIRECT TAX LAWS

Paper IV

(GST-II)

(Tuesday, 19-12-2023)

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

Time—3 Hours

Maximum Marks—80

N.B. :— (i) Question No. 1 is compulsory.

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

1. Define the following :

16

- (i) Agent
- (ii) Consideration
- (iii) Family
- (iv) Goods
- (v) Market Value
- (vi) Person
- (vii) Money
- (viii) Services.

2. Describe the concept of self-assessment and provisional assessment.

16

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3. Explain the power of inspection, search and seizure and circumstances for carrying out inspection. 16
4. Raje Co. has been issued a show cause notice (SCN) on 31-12-2021 u/s 73(1) on account of short payment of tax during the period between 1-7-2017 and 31-12-2017. It has been given an opportunity of personal hearing on 15-1-2022.
Advice Raje Co. as to what should be the written submissions in the reply to the show cause notice issued to it. 16
5. Explain the provisions relating to liability for GST in case of company in liquidation. 16
6. What is the quantum of penalty for an offence mentioned u/s 122(1) and u/s 122(2) ? 16
7. With reference to section 108, elaborate whether a CGST/SGST authority can revise an order passed by his subordinates. 16
8. Discuss the provisions of CGST Act, 2017 regarding questions for which advance ruling can be sought. 16
9. Define the following (any *four*) : 16
 - (i) Composition scheme
 - (ii) Provisional assessment
 - (iii) Audit under GST
 - (iv) Input tax credit (ITC)
 - (v) Powers of authority under search and services.