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SW—13—2024

FACULTY OF LAW

PGDTL EXAMINATION APRIL/MAY, 2024

INDIRECT TAX LAW-III

GST-I

(Thursday, 2-05-2024)

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

Time—3 Hours

Maximum Marks—80

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

(ii) Solve any *four* questions out of remaining Q. 2 to Q. 9 which carry 16 marks each.

1. Write short notes on any *four* of the following : 16
- (a) Composite and mixed supply under GST.
 - (b) Meaning of Aggregate turnover under GST.
 - (c) Define meaning of Business under GST.
 - (d) What is meant by casual taxable person under GST ?
 - (e) Explain the concept of “Input Service Distributor”.
 - (f) Explain the term Agriculturist under GST.

P.T.O.

2. Write in detail schedule III of section 7 of CGST Act, 2017. 16
3. (a) Explain governing structure of GST council and its functions. 8
(b) Explain the concept of GST and state features of GST. 8
4. Explain procedure specified under section 25 of CGST Act, 2017. 16
5. What is meant by profession tax ? Give any 14 examples of person liable for profession tax. 16
6. Explain Time of supply of goods and Time of supply of services. 16
7. Explain any 16 services covered under Reverse charge mechanism. 16
8. Explain any 16 exemption of services under GST. 16
9. What is meant by Tax invoice and give the contents of the same and requirement of HSN code. 16