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SW—18—2024

FACULTY OF LAW

PGDTL EXAMINATION

APRIL/MAY, 2024

GST-II

Paper IV

(Indirect Tax Law)

(Friday, 3-5-2024)

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

Time—Three Hours

Maximum Marks—80

Note :— (i) Question No. 1 is compulsory and it is for 16 marks.

(ii) Solve any *four* questions out of remaining question No. 2 to questions No. 9 which carries 16 marks each.

1. What are the officers ? How are they appointed and what are the powers of officers under GST Act ? 16
2. Explain the rules for valuation of supply of goods &/or services. 16
3. Explain the procedure to file GST R-1 and GSTR 3B and other various types of GST returns. 16

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4. Explain the types of assessment and types of audit under GST Act. 16
5. Explain the powers of inspection, search and seizure u/s 67 and circumstances for carrying out inspection. 16
6. Explain provisional attachment to protect revenue in certain cases u/s 83 of GST Act. 16
7. Who is liable to pay GST liability in case of transfer of business, amalgamation, liquidation, agent and principal, director of private company, partners of firm etc. 16
8. List out the offences u/s 122(1) at GST Act for which taxable person is liable for penalty. 16
9. Describe the provisions relating to departmental appeal to appellate authority u/s 107. 16