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LA—22—2023

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (Fourth Semester) EXAMINATION

NOVEMBER/DECEMBER, 2023

TAX PROCEDURE AND PRACTICE

Paper-UGCVC-TPP-VII

(Customs Duty and GST-II)

(Thursday, 30-11-2023)

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

Time—3 Hours

Maximum Marks—75

N.B. :— (i) Question No. 1 carries 20 marks and don't have option on such.

(ii) Question No. 2 to Question No. 4 carries 15 marks each.

(iii) All questions are compulsory having options on each except Question No. 1 which does not having option.

(iv) Simple calculator is allowed, wherever required.

1. Who can claim exemptions under Goods and Services Tax (GST) ? Explain goods exempted under GST and also explain health care services and services related to Agriculture. 20

2. What does mean value of supply under GST ? Which transactions are included and excluded from value of supply ? 15

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Or

Explain the registration under GST. Mention persons who are liable for registration and who are not eligible for registration ?

3. What is place of supply under GST ? Mention place of supply in case of Goods. 15

Or

Exempted supply in case of Educational related services. Entertainment related services and transport related services.

4. What are the amendments under registration of GST ? Explain the process of cancellation of registration under GST ? 15

Or

What is time of supply under GST ? Mention time of supply in case of goods and services under forward charge and reverse charge.

5. Write short notes on (any two) : 10

- (1) Definition of goods and services under GST.
- (2) Value of supply cases where consideration not wholly in money.
- (3) Place of supply in case of services.

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