

This question paper contains 2 printed pages]

LA—32—2023

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (First Year) (First Semester) EXAMINATION

NOVEMBER/DECEMBER, 2023

(New Course)

TAX PROCEDURE AND PRACTICE

Paper—UGC VC—TPP—I

(Goods and Services Tax—I (GST))

(Friday, 1-12-2023)

Time : 10.00 a.m. to 1.00 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 have option.

(iv) Simple calculator is allowed, wherever required.

1. Classes of officers under CGST and SGST and their appointments under GST Act, 2017. 20

2. Define Goods and services. Also define GST. Benefits of GST along with conceptual framework taxes subsumed into GST. 15

P.T.O.

WT

(2)

LA—32—2023

Or

Explain the concept of levy and collection of GST with all the provisions.

3. What are the classification system under GST ? Explain in detail administration under CGST and SGST. 15

Or

What is the constitutional framework of taxes under GST ? What are amendments in 7th schedule of constitution regarding GST ?

4. Explain GST council in detail under the Act with classification system under GST. 15

Or

Explain Genesis of GST in India along with Number of legislation under GST.

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

- (i) Goods and services exempt under GST law
- (ii) Concept of GST
- (iii) Benefits of GST.

LA—32—2023

2