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**LA—90—2023**  
**FACULTY OF COMMERCE**  
**B.Com. (Sixth Semester) EXAMINATION**  
**NOVEMBER/DECEMBER, 2023**  
**(New Pattern)**  
**TAX PROCEDURE AND PRACTICE**  
**(TPP-X)**  
**(Goods and Service Tax Procedure and Practice)**

**(Monday, 11-12-2023)**

**Time : 10.00 a.m. to 1.00 p.m.**

*Time—3 Hours*

*Maximum Marks—75*

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

(2) Solve *all* questions.

1. Determine the tax liability of Mr. Bahubali :

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**Case I :**

(a) Details of inwards supply : (Including GST)

<b>Particular</b>	<b>Amount</b>
5% Goods	8,00,000
18% Services	8,00,000
12% Goods	9,00,000

(b) Details of outwards supply : (Excluding of GST)

<b>Particular</b>	<b>Amount</b>
5% Goods	11,60,000
18% Services	12,00,000
12% Goods	11,50,000

P.T.O.

**Case II :**

(a) Details of inwards supply (Including GST)

<b>Particular</b>	<b>Amount</b>
5% Goods	3,00,000
18% Services	80,000
28% Goods	8,00,000

(b) Details of outwards supply : (Excluding of GST)

<b>Particular</b>	<b>Amount</b>
5% Goods	4,20,000
18% Services	1,00,000
18% Goods	25,00,000

2. Explain Audit provision under GST and also explain the types of Audit under GST. 15

*Or*

Explain the provision of Payment of Tax under GST and explain Electronic Credit Ledger and Liability Ledger.

3. Explain various procedure of inspection, search and seizure. 15

*Or*

Explain various Penalties under GST.

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4. Explain the following assessment under GST : 15

- (a) Provisional Assessment
- (b) Assessment of non-filers of returns
- (c) Scrutiny Assessment.

Or

Explain the provision of accounts and records under GST.

5. Solve any *two* : 10

- (a) Assessment of unregistered person (Section 62)
- (b) Power of inspection, search and seizure (Section 67)
- (c) General disciplines related to penalty (Section 126)
- (d) Types of Challan.

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