

This question paper contains 2 printed pages]

LA—126—2023

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (Third Year) (Fifth Semester) EXAMINATION

NOVEMBER/DECEMBER, 2023

(Old Course)

TAX PROCEDURE AND PRACTICE

Paper-XXVII-D

(GST Procedure and Practice-I)

(Thursday, 14-12-2023)

Time : 10.00 a.m. to 12.00 noon

Time—2 Hours

Maximum Marks—40

N.B. :- (1) Each question carries 10 marks.

(2) All questions are compulsory having options on each.

(3) Simple calculator is allowed, wherever required.

1. How the procedures of search and seizure can be conducted under the GST law ? 10

Or

Explain the provisions of arrest and prosecution under GST law.

2. Explain the assessment under Goods and Services Tax Act. 10

Or

What are the provisions for audit under the Goods and Services Tax and also explain the turnover based audit.

3. What are the procedures to conduct an audit under GST and how an audit can be finalized ? 10

P.T.O.

WT

(2)

LA—126—2023

Or

Write a note on inspection, search and seizure with inspection under GST and powers of inspection.

4. Write short notes on (any *two*) : 10

- (a) Inspection in movement
- (b) Commencement of an audit
- (c) Powers to arrest.

LA—126—2023

2