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PW—13—2023

FACULTY OF LAW

P.G.D.T.L. EXAMINATION

NOVEMBER/DECEMBER, 2023

(New Course)

INDIRECT TAX LAW

Paper-III

(GST-I)

(Monday, 18-12-2023)

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

Time—3 Hours

Maximum Marks—80

N.B. :— (i) Question No. 1 is compulsory and carries 16 marks each.

(ii) Answer any *four* questions out of remaining Q. No. 2 to Q. No. 9.
Each question carries 16 marks.

1. Write short notes on any *four* of the following : 16

(a) What is meant by GST ? State any *four* features of GST.

(b) Mixed supply under GST.

(c) Business.

(d) Meaning of service under GST.

(e) Goods covered under reverse charge mechanism

(f) Works contract.

2. Explain the persons liable for GST registration u/s 22 & 24 of CGST Act, 2017. 16

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3. (a) Explain about GST council and their functions. 8
- (b) What is tax invoice ? Give the content of tax invoice. 8
4. (a) Explain in detail meaning of related person under GST. 8
- (b) Explain provision related to amendment of GST registration. 8
5. Time of supply of goods and time of supply of services. 16
6. What is meant by Profession Tax ? Give 10 examples of person liable for profession tax. 16
7. Write in detail services covered under reverse charge mechanism. 16
8. What is meant by exempt supply ? Give list of any 10 exempted supply of services. 16
9. Compute GST liability of Mr. X from the following information : 16
- (i) Sales : **Amount (Exclusive of GST)**
- | | |
|-------------------------------|-----------|
| Sales @ 12% GST | 12,00,000 |
| Sales @ 18% GST | 20,00,000 |
| Sales @ 5% GST | 20,00,000 |
| Sales @ 5% GST to other state | 2,00,000 |
- (ii) Inward supply from unregistered dealer :
- | | |
|------------------------------|--------|
| Purchase @ 5% | 9,500 |
| Rent paid @ 18% | 12,000 |
| Transportation charges @ 18% | 5,000 |

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(iii) Inward supply from registered dealer amount (Exclusive of GST)

Purchase @ 12% GST 11,23,000

Purchase @ 5% GST 17,50,000

Purchase @ 18% GST 15,00,000

Purchase @ 5% GST from other state 1,00,000

(iv) Opening credit of CGST is Rs. 3,000, SGST 4,500 and IGST Rs. 1,500.

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