

**2024/TDC (CBCS)/EVEN/SEM/  
COMHCC-602T/192**

**TDC (CBCS) Even Semester Exam., 2024**

**COMMERCE**

**( 6th Semester )**

Course No. : COMHCC-602T

**( Indirect Tax Law )**

Full Marks : 70

Pass Marks : 28

Time : 3 hours

*The figures in the margin indicate full marks  
for the questions*

UNIT—I

**1. Answer any two of the following questions :**

2×2=4

- (a) What is the need of GST in India?
- (b) Mention the persons who are not liable for GST registration.
- (c) State different types of GST invoice.

**2. Answer any one of the following questions : 10**

- (a) Describe the powers and functions of GST Council.
- (b) Discuss the procedure for obtaining registration under GST Act.

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UNIT—II

3. Answer any two of the following questions :  
2×2=4

- (a) What is composite supply under GST Act?
- (b) A of Maharashtra supplied goods to B of Delhi. When goods started moving, B instructs the supplier, i.e., Mr. A to deliver the goods to C at Gujarat on his behalf. What will be the place of supply? Give justification.
- (c) What do you mean by 'Supply of Goods and Services' under GST?

4. Answer any one of the following questions : 10

- (a) Discuss in detail the provisions for determining time of supply of goods under GST.
- (b) Briefly explain how goods and services are classified with various codes under GST.

UNIT—III

5. Answer any two of the following questions :  
2×2=4

- (a) What is input tax credit?
- (b) Mention the conditions for claiming input tax credit.
- (c) What is meant by job work?

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6. Answer any one of the following questions : 10

- (a) Explain the eligibility for claiming input tax credit. Mention the provisions of CGST Act, relating to apportionment of credit and blocked credit. 5+5=10
- (b) Write notes on the following : 5+5=10
  - (i) Doctrine of unjust enrichment
  - (ii) Reverse charge mechanism under GST

UNIT—IV

7. Answer any two of the following questions :  
2×2=4

- (a) What is meant by E-Way bill?
- (b) Mention the significance of E-filing of GST.
- (c) What is Electronic Commerce Operator?

8. Answer any one of the following questions : 10

- (a) What is anti-profiteering activity under GST? Mention the structure of anti-profiteering mechanism under CGST Act. What is the role of DG safeguards in the anti-profiteering mechanism? 2+4+4=10

- (b) Mention the steps for E-filing of GST.  
How can penalties and appeals be followed in GST? 5+5=10

UNIT—V

9. Answer any *two* of the following questions : 2×2=4
- (a) What do you mean by 'specified goods' under Customs Act?
- (b) Define Bill of Export.
- (c) State two objectives of the Customs Act, 1962.
10. Answer any *one* of the following questions : 10
- (a) Mention the principles governing levy of customs duty. Discuss in detail the provision of the Customs Act, 1962 regarding prohibition on importation and exportation of goods. 5+5=10
- (b) What do you mean by the term 'Duty Drawback Scheme'? What are its salient features? What are the various types of duty drawback? 2+3+5=10

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