

B.A.LL.B. (5 Years Course) (CBCS Pattern) Semester-X  
**UL5XE07 - Law of Indirect Taxes**

P. Pages : 1

Time : Three Hours



**GUG/W/24/14129**

Max. Marks : 80

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- Notes :
1. All questions are compulsory.
  2. All questions carry equal marks.
  3. Write case laws wherever necessary.

1. Discuss the history of taxation and customs law in India.

**OR**

What are the different types of taxes? Differentiate between Direct and Indirect Taxes.

2. Discuss the concept of Goods and Service Tax (GST). Explain the four-tier GST tax structure.

**OR**

Give a detailed note on levy of and exemption from tax under GST.

3. Explain the Registration procedure and Return Filling Procedure under GST.

**OR**

Explain the prosecution and compounding of offence under GST.

4. Discuss the prohibition and detection of illegally imported and exported goods under the customs Act, 1962.

**OR**

A customs officer arrested Mr. X for carrying brown sugar. Does he has the power to arrest a person in this context? What are the other adjudication and enforcement powers of custom officers.

5. Mr. X, the owner of a vehicle proved that the vehicle was used by Mr. Y without his knowledge. In such an instance can the vehicle be confiscated?  
Explain the provisions for confiscation under GST.

**OR**

Explain the settlement of cases through the Settlement Commission.

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