

P.G.D.T.L. (Part-I) ONE YEAR  
**PGDTL003 - Paper-III : Indirect Taxes**

P. Pages : 1

Time : Three Hours



**GUG/S/23/772**

Max. Marks : 80

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- Notes : 1. Attempt **any five** questions in all including Q. No. **1** which is compulsory  
2. Each question carries equal marks.

1. Write Short note on
  - a) Benefits of GST
  - b) Components of GST
  - c) Types of GST
  - d) Tax to be subsumed after GST.
2. Discuss how GST has been implemented as one of the important indirect tax.
3. Explain in detail an administrative set-up under GST.
4. Describe the items on which GST is levied and the items which are exempted from GST.
5. What is input tax and input tax credit? How it is claimed?
6. Discuss in detail the procedure of registration under GST.
7. Write a detail note on Return filing procedure under GST And also point out the consequences of failure to file The return.
8. Write short note on
  - a) Collection of tax at source.
  - b) Appeal and Revision.

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