

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

P. Pages : 1

Time : Three Hours



GUG/S/23/14129

Max. Marks : 80

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- Notes : 1. All questions are compulsory.
2. All questions carry equal marks.

1. Throw light on the history of Taxation in India. What are the different kinds of taxes?

OR

Define the term Direct Tax and Indirect Tax.

2. Explain the concept of GST. How will GST be justified as Better mode of Indirect Taxes?

OR

What are the items on which GST is levied? What are the grounds of exemption from tax under GST?

3. Discuss in detail the procedure of registration under GST. What do you understand by transfer of input tax credit?

OR

Write note on:

- a) Assessment Procedure under GST.
- b) Demand and Recovery Provisions under GST.

4. Discuss the nature, prohibition and detection of illegally imported and exported goods.

OR

What are the powers of Custom officers under the Custom Act, 1962?

5. Discuss the procedure related to settlement of cases through the settlement Commission under the Custom Act.

OR

Write short notes on-

- a) Confiscation of Goods
- b) Offences and Prosecutions under Custom Act.
