

P.G.D.T.L. ONE Years  
**PGDTL003 - Paper-III : Indirect Taxes**

P. Pages : 1

Time : Three Hours



**GUG/S/25/772**

Max. Marks : 80

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- Notes : 1. Attempt **any five** questions in all.  
2. Each question carries 16 marks .

1. Trace the historical background of Goods and Services Tax (GST) in India. Discuss the salient features of the 122<sup>nd</sup> Constitutional Amendment Bill that led to the implementation of GST.
2. What are the benefits of GST to the Indian Economy? Explain the taxes subsumed under GST and elaborate on the components of GST.
3. Define GST. How is the administration carried out under the GST regime?
4. What is Input Tax Credit (ITC)? State the conditions for availing ITC and the restrictions imposed under the GST law.
5. Explain the registration procedure under GST. Who is liable to register? What are the consequences of failure to register?
6. Describe the return filling procedure under GST. What types of returns are to be filled and by whom?
7. Elaborate the provisions relating to demand and recovery under GST. Also explain the procedures for inspection, search, seizure and arrest.
8. Explain the basic concept of customs law in India. What are the various types of customs duties levied under the customs act, 1962?

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