

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

P. Pages : 2

Time : Three Hours



GUG/S/25/14129

Max. Marks : 80

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

1. Distinguish between a direct and an indirect tax. What are the advantages of a direct and an indirect taxation system? What do you think should be an ideal system of taxation for a country like India?

OR

Discuss in detail the constitutional powers and functions of the GST Council. What are the specific characteristics of taxes?

2. Discuss the different types of taxes at the centre and state level being merged into GST. Who introduced a GST Model in India?

OR

Define GST. Discuss the main features, nature and scope of GST Act.

3. Write an exhaustive note on the different provisions related to demand and recovery provisions under GST. Also discuss the provision related to inspection, search & seizure.

OR

Discuss the procedure related to registration under GST. Mr. ABC firm is registered under GST. After filing a regular GST return for two months, it fails to file GST return for consecutive three months. What will be the consequences for failing to file return?

4. State with reasons whether the following transactions attract GST or not.
- Services provided by a private school bus operator to a school in relation to transportation of student to and from the school.
 - Ms. Swaranjali, a classical singer receives ₹ 1,00,000 from an event management company for performing in a music concert.
 - List out the four category of persons who are required to compulsorily registered under GST law.

OR

- a) Mr. Tukaram of Rajura (Maharashtra), a farmer, sold raw groundnuts produced in his farm land to M/S. Annanya International of Chennai, a company registered under GST. Applicable rate of GST is 5%. Value of Goods is ₹ 1,00,000. M/S. Annanya International has input credit of IGST ₹ 4,000. You are required to answer the following:
- i) Who is liable to pay GST?
 - ii) What is the Net liability of GST?
- b) State whether input tax credit is available in case of gift articles purchased on the occasion of Diwali to be distributed among the employees.

5. What are the different types of custom duties under Customs Act? State the procedure related to detection of illegally imported and exported goods.

OR

Write short note on:

- a) Offences and Prosecution under Customs Act.
- b) Confiscation of goods and imposition of penalties under Customs Act.
