

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

P. Pages : 1

Time : Three Hours



**GUG/S/24/772**

Max. Marks : 80

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- Notes :
1. Answer **any five** questions in all.
  2. Each question carries equal marks.
  3. Illustrate your answers with examples wherever possible.

1. Trace the historical development of the Goods and Services Tax (GST) in India. Discuss the main objectives behind its implementation.
2. Enumerate the salient features of the 122<sup>nd</sup> Constitutional Amendment Bill that paved the way for GST. How does it contribute to the concept of One Nation, One Tax.
3. Define GST and explain its scope and administration. How does GST aim to unify the indirect tax landscape in India?
4. Describe the concept of Input Tax Credit under GST. How does it prevent the cascading effect of taxes? Provide examples.
5. Outline the registration procedure under GST. Why is registration important for businesses?
6. Explain the return filing procedure under GST. How does regular filing of returns contribute to transparency and compliance?
7. Detail the demand and recovery provisions under GST. How do these provisions ensure compliance and prevent tax evasion?
8. Discuss the types of custom duties and their significance in regulating international trade. Explain the valuation of custom duties. How is the value of goods determined for the purpose of levying customs duty?

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