

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

P. Pages : 1

Time : Three Hours



**GUG/S/24/14129**

Max. Marks : 80

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- Notes :
1. All questions are compulsory.
  2. All questions carry equal marks.
  3. Write case laws wherever necessary.

1. What is Indirect Taxation? Point out the advantages and disadvantages of Indirect taxes.

**OR**

When and why GST was introduced in India? Discuss the relevance of GST in present tax regime.

2. What is Dual GST Model? Explain its features. What is the difference between GST and VAT?

**OR**

Explain the pre-requisites of availing the benefit of the composition scheme under GST.

3. What is demand and recovery under GST? What is the limitation period for GST demand?

**OR**

What are the conditions for taking input tax credit? Who cannot claim input tax credit?

4. What is the role of Customs Act? Explain the types of custom duty.

**OR**

What is adjudicating authority as per Section 21 of Customs Act 1962? Explain the time limit for adjudication in customs.

5. Explain the concepts of baggage, couriers and advance ruling under the Customs Act. Throw light on the organizational set up under Custom Act.

**OR**

- a) Ms. Sarita supplied goods worth Rs. 30000 to Mr. Amol. Discuss with reasons whether this will be considered as taxable under GST Act?
- b) Explain the term 'supply' under the purview of the CGST Act 2017.

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