

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/W/23/14129**

Max. Marks : 80

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- Notes : 1. Attempt all questions.  
2. Each question carries equal marks.

1. Write short note on following:

- i) Custom Law.
- ii) Types of Custom Law.

**OR**

Explain in brief Powers of Custom Officers.

2. State the Constitutional Amendments to Introduce the Goods and Service Tax in India.

**OR**

Differentiate between Direct Tax and Indirect Tax.

3. What are the Exemptions from Custom Duty?

**OR**

What is the Procedure for Appeal under Custom Act, 1962?

4. What is the Procedure for Appeal and Revision under GST?

**OR**

Explain the Term Input Tax Credit and its Refund Procedure.

5. What is the Procedure of Inspection, Search, Seizure and Arrest under GST? Discuss.

**OR**

Enlist the Components of GST and elaborate the procedure for Registration under the GST Act.

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