

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

-
- 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.
