

6. (a) Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of taxes. 14

Or

- (b) (i) Who are required to file Annual Return under the CGST Act, 2017? 4

- (ii) Haloi Enterprises had made supplies of ₹ 7,30,000 to Deka Enterprises. Municipal Authorities of Dibrugarh on such supplies levied the tax @ 10% of ₹ 73,000. CGST and SGST chargeable on the supply was ₹ 55,000. Packing charges not included in the price of ₹ 7,30,000 amounted to ₹ 30,000. Subsidy of ₹ 25,000 was received from an NGO on the sale of such goods and the price of ₹ 7,30,000 is after taking into account the amount of subsidy so received. Discount offered is @ 1% which was mentioned on the invoice. Determine the value of supply. 10

6 SEM TDC GST L&P
(CBCS) C 614

P23—4000/1062

Total No. of Printed Pages—4

6 SEM TDC GST L&P (CBCS) C 614

2023

(May/June)

COMMERCE

(Core)

Paper : C-614

(GST Law and Practice)

Full Marks : 80

Pass Marks : 32

Time : 3 hours

The figures in the margin indicate full marks
for the questions

1. (a) Fill in the blanks : 1×4=4
- (i) GST is _____ based tax on consumption of goods and services.
- (ii) GST number has _____ digits.
- (iii) Indian GST model is chosen from _____ country model.
- (iv) For delayed payment of GST, interest is payable at _____ per annum.

P23/1062

(Turn Over)



(2)

(b) Write True or False : $1 \times 4 = 4$

- (i) Input tax credit (ITC) cannot be availed when tax paid on advance receipt.
- (ii) The Union Finance Minister is a Chairperson of the GST Council.
- (iii) Filing of GSTR-3B is compulsory for all normal and casual taxpayer, even if there is no business activity.
- (iv) The full form of GSTIN is Goods and Services Taxpayer Inclusion Number.

2. Write short notes on any *four* of the following : $4 \times 4 = 16$

- (a) Cascading effect of tax
- (b) Deemed supply under GST
- (c) GST Council
- (d) Dual system of GST
- (e) Casual taxable person

3. (a) What are the basic features of indirect taxes? Mention the list of indirect taxes in the pre-GST regime. $7 + 7 = 14$

P23/1062

(Continued)

(3)

Or

(b) Write the evolution of indirect taxation in India. 14

4. (a) What is Goods and Services Tax (GST)? State the necessary pre-conditions for levy of Goods and Services Tax (GST) on goods and services. $7 + 7 = 14$

Or

(b) (i) Define Goods under GST. 7
(ii) Distinguish between composite supply and mixed supply. 7

5. (a) What is the meaning of the term 'inspection'? Who can order for carrying out 'inspection' and under what circumstances? When do goods become liable to confiscation under the provisions of the CGST/SGST Act? $4 + 5 + 5 = 14$

Or

(b) What are the safeguards provided in the GST Act in respect of search and seizure? 14

P23/1062

(Turn Over)