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

**2 0 2 4**

( May )

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) Write True or False : 1×4=4

- (i) Direct taxes do not affect prices of goods and services.
- (ii) Control on indirect taxes is relatively easy.
- (iii) GST paid on goods has to be reversed if the goods on which GST was paid are lost, stolen or destroyed.
- (iv) Under IGST, the proceeds will be apportioned between the Union and the States.



(b) Fill in the blanks :

1×4=4

(i) \_\_\_\_\_ tax shifts to other person and ultimately borne by consumers.

(ii) \_\_\_\_\_ taxes are paid after the income reaches hands of taxpayers.

(iii) Indian GST system is chosen from \_\_\_\_\_ country's model.

(iv) In GST also, tax is payable on \_\_\_\_\_ basis, i.e., percentage of value of supply of goods or services.

2. Write short notes on any four of the following : 4×4=16

(a) Composition scheme under GST

(b) Credit and debit notes

(c) Input tax credit

(d) Dual model of GST

(e) Cascading effect



3. (a) What do you mean by indirect tax?  
What are the basic features of  
indirect taxes? Mention five indirect  
taxes which have been subsumed  
in GST. 3+7+4=14

Or

- (b) Explain briefly the history of indirect  
taxes in India. 14

4. (a) Write the concept of GST. Explain  
its framework as introduced in India.  
What were the needs for GST in India?  
3+6+5=14

Or

- (b) (i) Write the benefits of GST in Indian  
scenario. 7  
(ii) "GST is a destination-based tax."  
Explain the statement. 7

5. (a) Write, in detail, about the power of GST  
officers relating to inspection, search  
and seizure. 14

Or

- (b) Explain the special provisions of  
constitutional aspects of GST in India. 14

6. (a) Write down the provisions for  
determining time of supply of goods  
and services. 14



Or

- (b) (i) S. Ltd. Mumbai, a registered supplier, is manufacturing chocolates and biscuits. It provides the following details of taxable inter-State supply made by it for the month of October, 2020 :

*Particulars*

List price of goods supplied inter-State ₹ 12,40,000

Items already adjusted in the price given in (i) above :

₹

- |  |          |
|--|----------|
| 1. Subsidy from the Central Government for supply of biscuits to government school | 1,20,000 |
| 2. Subsidy from trade association for supply of quality biscuits                   | 30,000   |

Items not adjusted in the price given in (i) above :

- |   |        |
|---|--------|
| 3. Tax levied by municipal authority                                    | 24,000 |
| 4. Packing charges  | 12,000 |
| 5. Late fees paid by recipient of supply for delayed payment of invoice | 5,000  |

Calculate the value of taxable supply made by S. Ltd. for the month of October, 2020.

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- (ii) Discuss the features of Tax Invoice. 7

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