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Roll No. ....

**BBA-603(F1)**

**B. B. A. (SIXTH SEMESTER)  
MID SEMESTER EXAMINATION, 2021  
GOODS AND SERVICE TAX**

**Time : 1½ Hours**

**Maximum Marks : 50**

**Note :** (i) Answer all the questions by choosing any *one* of the sub-questions.

(ii) Each question carries 10 marks.

1. (a) Distinguish the earlier indirect tax system and present indirect tax system.

10 Marks (CO1)

OR

- (b) Explain the structure of GST.

10 Marks (CO1)

2. (a) Describe the functions and structure of GSTN.

10 Marks (CO2)

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OR

(b) Describe the functions and structure of GST Council. 10 Marks (CO2)

3. (a) Analyze the benefits of GST to different stakeholders. 10 Marks (CO1)

OR

(b) Explain the concept of Value of Supply. 10 Marks (CO2)

4. (a) Discuss the registration procedure of GST. 10 Marks (CO1)

OR

(b) Outline the provisions concerned with Time of Supply. 10 Marks (CO2)

5. (a) Explain the concept of composition scheme and its advantages. 10 Marks (CO1)

OR

(b) Outline the procedure of cancellation of registration under GST. 10 Marks (CO2)