

H Roll No. ....

## **BBA-603(F1) -**

**B. B. A. (SIXTH SEMESTER)**

**MID SEMESTER**

**EXAMINATION, April, 2023**

**GOODS AND SERVICES TAX**

**Time : 1½ Hours**

**Maximum Marks : 50**

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

(ii) Each sub-question carries 10 marks.

1. (a) Cite the rationale of GST and the major defects in the structure of indirect taxes. 10 (CO1)

OR

- (b) Summarize the GST Network and functions of GSTN portal. 10 (CO1)

**P. T. O.**

(2)

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2. (a) Examine the meaning of term Registration under GST and state the persons who are exempt from registration under CGST Act.

10 (CO2)

OR

- (b) "Under GST supply includes all forms of supply of goods and services." Determine the concept and dimensions of goods and services in the light of above statement.

10 (CO2)

3. (a) Categorize the composition scheme of GST. Who is an eligible person to opt for composition levy scheme ? Also specify the GST rates under this scheme. 10 (CO3)

OR

- (b) Illustrate any *five* goods and *five* services which are wholly exempt from tax. 10 (CO3)

(3)

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4. (a) Assess whether GST is payable in respect of transportation services provided by Dua Goods Transport agency in each of the following Independent Case : 10 (CO4)

Customer	Nature of service provided	Amount charged (₹)
A	Transportation of Agriculture Produce	41,000
B	Transportation of Milk, Salt	4,000
C	Transportation of Organic Manure	11,000
D	Transportation of Newspaper (RNI Registered)	7,000
E	Transportation of goods on a consignment transporter in single goods carriage	3,000

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OR

(b) Validate the place of supply in the following cases : 10 (CO4)

(i) Z of UK exported goods to X of Chennai.

(ii) B of Delhi enjoyed dinner at a hotel in Agra.

(iii) A boarded a train from Kota. The tickets were booked in Delhi.

(iv) Z provides interior decoration to the house of Mr. Y in Surat. Mr. Y lives in Delhi, while Z lives in Ahmedabad.

(v) Z conducts training of employees of C Ltd. Which is registered company in Rajasthan ? The training was conducted in Kolkata.

5. (a) Integrate the information below, find the time of supply of goods in the following

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cases assuming that GST is payable under reverse charge : 10 (CO5)

Case	Date of receipt of Goods	Date of payment by recipient of goods	Date of issue of invoice by supplier of goods
A	July 1	August 10	June 29
B	July 1	July 25	June 29
C	July 1	Part payment made on June 30 and balance amount paid on July 20	June 29
D	July 5	Payment is entered in the books of account on June 28 and debited in recipient's bank account on June 30	June 1
E	July 1	Payment is entered in the books of account on June 30 and debited in recipient's bank account on June 26	June 29
F	August 1	August 10	June 29

OR

(b) Develop the basic condition for valuation of taxable supply under Section 15(1) of CGST Act, 2017. 10 (CO5)

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