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Roll No.

BBA-603(F1)

B. B. A. (SIXTH SEMESTER)

END SEMESTER

EXAMINATION; June, 2023

GOODS AND SERVICES TAX

Time : Three Hours

Maximum Marks : 100

Note : (i) All questions are compulsory.

(ii) Answer any *two* sub-questions among
(a), (b) and (c) in each main question.

(iii) Total marks in each main question are
twenty.

(iv) Each sub-question carries 10 marks.

1. (a) Give an overview of GST including its
historical background that preceded its
Implementation. (CO1)

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(2)

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- (b) What are the advantages of GST as compared to the old indirect tax regime ? Draw a comparison. (CO1)
- (c) What are the taxes subsumed in GST? Explain Intra state and Inter State supply and how is GST charged on them ? (CO1)
2. (a) What are the cost elements that include in the value of supply ? (CO2)
- (b) Explain with illustrations mixed supply and composite supply. (CO2)
- (c) What products have been kept out of the purview of GST ? What are the various rate slabs of GST ? Give examples of the goods and services covered in the various slabs. (CO2)
3. (a) What is input tax credit ? What are the conditions for availing Input Tax Credit ? (CO3)
- (b) What are the items not eligible for claiming Input Tax Credit ? Mention the rules for Utilization of Input Tax Credit. (CO3)

(3)

- (c) Describe an e-commerce operator. Explain the procedure of TCS followed by e-commerce operator. (CO3)
4. (a) Explain the features of the GST Portal. (CO4)
- (b) What are the various Registration forms used in GST Filing ? (CO4)
- (c) Who is a job worker ? How is the Input tax Credit availed in case of Job work ? (CO4)
5. (a) Who are the members of the GST Council ? What are its functions ? (CO5)
- (b) Explain the features of E-Way Bill. What are its advantages ? (CO5)
- (c) Give short notes on CPIN, TDS and TCS. (CO5)

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