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Roll No. ....

**BCH-602**

**B. COM. (HONS.) (SIXTH SEMESTER)**

**MID SEMESTER**

**EXAMINATION, April, 2023**

**INDIRECT TAX LAWS**

**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) Explain the concept of GST. What are the salient features of GST ? (CO1)

OR

- (b) Define Mixed Supply and Composite Supply. (CO1)

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(2)

BCH-602

2. (a) Explain in detail the concept of Goods and Service Tax Council. (CO1)

OR

- (b) Write short notes on the following : (CO1)

- (a) Assessment.
- (b) Casual Taxable person.
- (c) Input service distributor.
- (d) Electronic Commerce Operator

3. (a) What are the features of The Central Goods and Service Tax Act, 2017 ?

(CO)

OR

- (b) Explain the concept of UTGST Act, 2017. Why was it needed ? (CO)

4. (a) (i) The assessable value of Motorcycles with engine capacity exceeding 3500 cc is INR 1,00,000/- which is sold from the state of Maharashtra to Kolkata. If GST rate is 28% and compensation cess is 15%, calculate the compensation cess ?

(3)

- (ii) Explain the term Reverse charge mechanism and Taxable event. (CO2)

OR

- (b) Give the overview of The State Goods and Service Tax Act, 2017. (CO2)

5. (a) Explain the procedure for the computation of compensation to States under The Goods and Service Tax (Compensation to States) Act, 2017. (CO2)

OR

- (b) Discuss in detail the role of Central Board of Excise and Customs. (CO2)

BCH-602

360