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Roll No. ....

**BCH-602**

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

**END SEMESTER**

**EXAMINATION, June, 2023**

**INDIRECT TAX LAWS**

**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)** Write short notes on the following : (CO1)

**(i)** Composite Supply.

**(ii)** Mixed Supply.

**P. T. O.**

(2)

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- (b) "Section 12 of the Act proposed to insert a new Article 279A by the Constitution (101st) Amendment Act, 2016." In the light of this statement explain GST Council. (CO1)
- (c) Explain in detail the structure of GST and also the Taxes which are subsumed under the GST Act. (CO1)
2. (a) "The Central Board of Indirect Taxes & Customs (CBIC) is the authority responsible for administering indirect taxes such as GST, central excise, service tax, custom." Comment. (CO2)
- (b) Explain the provision for computation and payment of compensation to states under the GST (Compensation to States) Act, 2017. (CO2)
- (c) A. Mr. X having registered place of business at Pune, placed an order on B Ltd. in New Delhi, for delivering a parcel to C who was at Uttarakhand. What will be the place of Supply in this case? Also

(3)

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- explain the type of GST which will circular.
- B. Surya Narayan from Jamshedpur ordered a machine to be installed in his factory at Jamshedpur. The supplier, from Kolkata, sourced the parts from various states across the country after which the machine was successfully installed at his factory at Jamshedpur. Explain the type of GST chargeable under this case. (CO2)
3. (a) What do you mean by Supply? What are the characteristics of Supply? (CO3)
- (b) Write short notes on the following : (CO3)
- (i) Deemed Supply.
- (ii) Exempted Supply.
- (c) Explain the various principles to identify the place of Supply of services as per Section 12 and 13 of IGST Act, 2017. (CO3)
4. (a) Explain Input tax. What are the rules related to Input Tax Credit? (CO4)

P. T. O.

(4)

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- (b) Mr. Z, a supplier of goods, pays GST under regular scheme. Mr. Z is an inter-state supplier and hence is not eligible to any threshold exemptions. He has made the following taxable supplies : (CO4)

Outward Taxable Supplies :

Intra-State	12,00,000
Inter-State	4,50,000

He has also furnished the following details about his purchases :

Inward Taxable Supplies :

Intra-State	4,50,000
Inter-State	75,000

He has opening balances of ITC as under :

CGST INR	45,000
SGST INR	45,000
IGST INR	105,000

If the supplies are exclusive of taxes (18% GST), compute his tax liability.

(5)

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- (c) What are the cases where Input Tax Credit will not be available to the supplier ?

(CO4)

5. (a) Define Baggage as per Customs Act, 1962. What are the Statutory Provisions related to Baggage ? (CO5)

- (b) What are the Provisions related to duty free baggage allowance of the passengers coming from different countries ? (CO5)

- (c) Define Custom Duty under Customs Act 1962. Explain the types of Custom duties.

(CO5)

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