

END TERM EXAMINATION

FIFTH SEMESTER [BBA] DECEMBER 2024

Paper Code: BBA301

Subject: Goods and Services Tax

BBA(B&I)301

(BATCH 2021 ONWARDS)

Time: 03:00 Hours

Maximum Marks:75

Note: Attempt all questions as directed. Internal choice is indicated.

- Q1 Attempt **any five** of the following questions: (5x5=25)
- (a) Functions of GST Council
 - (b) Meaning of a taxable person
 - (c) Manner of utilisation of input tax credit.
 - (d) Qualifications of a GST Practitioner.
 - (e) Difference between cognizable offence and non-cognizable offence under GST.
 - (f) Difference between composite supply and Mixed supply.
 - (g) GST Network.
 - (h) Meaning of cascading effect.
- Q2 How will you determine the time of supply in case of goods? (12.5)
- OR**
- Q3 What are the constitutional provisions of Goods and Services Tax? (12.5)
- Q4 How will find out the place of supply in the following cases? (12.5)
- (a) Supply of services on the board a conveyance if the recipient is a foreigner.
 - (b) Supply of services by way of Online Information Database Access and Retrieval (OIDAR).
- OR**
- Q5 What are the eligibility and conditions to avail input tax credit under the CGST Act? (12.5)
- Q6 What are various types of appeals are available to an aggrieved registered person under the CGST Act? (12.5)
- OR**
- Q7 Explain the provisions of inspection, search, seizure, and arrest. (12.5)
- Q8 Distinguish between departmental audit and special audit. (12.5)
- OR**
- Q9 What are the provisions of advance ruling? (12.5)
