



Term Evaluation (Even) Semester Examination March 2025

Roll no.....

Roll No.

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Paper Code: BBA 603 F1

Mid Semester Examination Mar2025

Even Semester

GOODS & SERVICES TAX

Time: 1:30 Hours

MM: 50

Note:

- (i)
- (ii)

Answer all the questions by choosing any one of the sub questions.
Each question carries 10 marks

Each question contains two parts a & b. Attempt any one part of choice from each question.

Q1

(10 X 1 = 10 Marks)

- a) Enumerate the indirect taxes that have been subsumed into Goods and Services Tax .
Or
- b) Who are the members of the GST council? What are the Functions that the GST council performs?

Q2.

- a) Draw a comparison between Composite Supply and Mixed Supply with reference to the impact on GST.
(10 X 1 = 10)
- b) On what basis is the time of supply of goods and Services ascertained?

Q3

- a) Elucidate the various characteristics of GST.
Or
(10 X 1 = 10)
- b) What are the benefits of the implementation of GST?

Q4

(10 X 1 = 10)

- a) What is an E way Bill. What are its important features?
Or
- b) Elaborate the Composite Scheme of GST? What are rates of taxation under this scheme? Also mention the conditions to be fulfilled in order to adopt this scheme?

Q5

(10 X 1 = 10)

- a) Which categories of Persons shall be required to be compulsorily registered under GST?
Or
- b) Give the checklist of Documents required for Registration Under GST?