

**B.B.A. Part-II Semester—IV (CBCS) Examination****BBA-405 : INDIRECT TAX LAWS**

Time : Three Hours]

[Maximum Marks : 80]

**Note :**—All sections are compulsory.**SECTION—A**

Multiple Choice questions. Only the first answer will be assessed and allotted marks. (2 marks each) :

1. Statement I – GST has been implemented in India from 1 July, 2017.  
Statement II – GST is based on the notion “One Nation, One Tax”.
 

(a) Statement I is true	(b) Statement II is true
(c) Both statements are true	(d) Both statements are false
2. Statement I – The aim of GST is one nation many taxes.  
Statement II – Indirect taxes viz. excise duty, service tax, octroi, luxury tax, etc. were eliminated resulting in one tax.
 

(a) Statement I is true	(b) Statement II is true
(c) Both statements are true	(d) Both statements are false
3. Statement I – The GST network has developed a common GST Portal.  
Statement II – In GST registration, the supplier is allotted a 15 digit GST identification number called GSTIN.
 

(a) Statement I is true	(b) Statement II is true
(c) Both statements are true	(d) Both statements are false
4. Statement I – Any specialized agency of UNO is compulsorily required to obtain registration.  
Statement II – They will not be allotted a Unique Identification Number without registration.
 

(a) Statement I is true	(b) Statement II is true
(c) Both statements are true	(d) Both statements are false
5. Statement I – Integrated GST is levied on inter-state supply of goods and services.  
Statement II – IGST is levied on intra-state supply of goods and services.
 

(a) Statement I is true	(b) Statement II is true
(c) Both statements are true	(d) Both statements are false

## **SECTION—B**

1. (a) What is Dual GST model?

OR

- (b) What is GST Council ?

2. (a) Discuss the provisions related threshold limits set for registration under GST.

OR

- (b) What is Voluntary registration under GST law ?

3. (a) What is Supply under GST ?

**OR**

(b) Discuss in brief the different rates of GST under GST Act.

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4. (a) What are the provisions related to interest in delayed payment ?

**OR**

(b) Discuss the conditions for refund of tax under GST Act.

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5. (a) Explain the concept of Customs duty.

**OR**

(b) What is taxable event for levy of customs duty ?

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**SECTION—C**

1. (a) Give differences between Direct tax and Indirect tax.

**OR**

(b) Discuss on ‘One Nation One Tax’ and elaborate on implementation of Dual GST model in India.

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2. (a) Who are the persons liable for registration ? Discuss the procedure of registration in detail.

**OR**

(b) What is GSTN ? Explain its significance with respect to the implementation of GST in India.

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3. (a) What is Composition levy ? Who can avail composition levy and under what conditions ?

**OR**

(b) What is Exempted Supply ? What is the difference between Exempted supply and Zero rated supply ?

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4. (a) Give a brief on Electronic Cash ledger and Electronic Credit ledger used to discharge tax liability under CGST Act, 2017.

**OR**

(b) Discuss the provisions of interest on delayed payments and refund of tax under CGST Act.

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5. (a) Give a brief on history and features of customs duty.

**OR**

(b) What are the various types of Customs duty and its usefulness to the citizens of India ?

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