

**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

6. Statement I – Casual Taxable Person means a person who occasionally undertakes transactions involving supply of goods and/or services.

Statement II – There is no need for registration for a Casual Taxable Person.

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

7. Statement I – The electronic cash ledger shall be maintained for each person, liable to pay tax, interest, penalty or any other amount, on the common portal.

Statement II – Tax payers can pay their taxes through credit card/debit card.

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

8. Statement I – All sums credited to Consumer Welfare Fund shall be utilized by the Government for the infrastructure

Statement II – Any person eligible to claim refund of tax paid by him on his inward supplies shall apply for refund in FORM GST RFD-10.

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

9. Statement I – The Customs Act, 1962 was passed by Parliament on 13th December, 1961.

Statement II – The Customs Act is aimed at encouraging illegal imports.

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

10. Statement I – Levy of Anti-Dumping Duty is permissible as per WTO Agreement.

Statement II – To safeguard the domestic industries of India, safeguard duty is imposed.

- (a) Statement I is true (b) Statement II is true  
(c) Both statements are true (d) Both statements are false  $2 \times 10 = 20$

#### SECTION—B

1. (a) What is Dual GST model ?

OR

- (b) What is GST Council ?

4

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

OR

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

4

3. (a) What is Supply under GST ?

**OR**

- (b) Discuss in brief the different rates of GST under GST Act. 4

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

**OR**

- (b) Discuss the conditions for refund of tax under GST Act. 4

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

**OR**

- (b) What is taxable event for levy of customs duty ? 4

**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. 8

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. 8

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 ? 8

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. 8

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 ? 8