Roll No...........

BBA – MBA Integrated SEMESTER IV EXAMINATION, 2022

Course- BBA (I)-G-02

Goods and Services Tax

Max.Marks:75

SEC A

Write your Roll No. on the top immediately on receipt of this question paper

Note: Attempt any 6 questions from this part. Each question will be of 5 marks. (5x6=30)

Q1: Explain the salient features of Indirect taxes with the help of examples?

Q2: Explain 101st Amendment act, 2016 of GST?

Q3: Discuss "Supply Made in Course or Furtherance of Business "

Q4: Discuss Eligibility and Conditions for taking input tax credit?

Q5: Explain types of registration of GST?

Q6: Discuss the concept of E-Way bill under GST?

Q7: Explain valuation of services under GST?

Q8: Discuss valuation rules for custom duty?

Q9: Discuss Return and purpose of Return under GST?

PART – B (45 marks)

Note: Attempt any 3 questions from this part. Each question will be of 15 marks. (15x3=45)

Q1: Discuss Historical background of GST in India? And also explain need for GST in India?

Q2: Explain the term Taxable Supply? Also discuss consideration in GST?

Q3: Write a short notes on (a) Tax invoice (b) Debit Note (c) ITC input tax credit

Q4: What do you meant by custom law? Discuss different types of custom duties.

Q5: Explain the concept of composite and mix supply with suitable examples.

Q6: Discuss the meaning of the term "Related Person" [Clause (a) as per section 15(5) of the CGST Act, 2017].