

SCHOOL OF LAW
HAMDARD INSTITUTE OF LEGAL STUDIES & RESEARCH (HILSR)
JAMIA HAMDARD, NEW DELHI
Special Supplementary Theory Examination, July 2025
B.A.L.L.B. Xth Semester
Law of Taxation-II (B.A.L.L.B -1004)

Time : 10:00 AM to 01:00 PM

Maximum Marks-75

Instructions

- I. Write your Roll Number on the top immediately on receipt of this question paper.
- II. Attempt five questions selecting one from each Unit. All questions carry equal marks.

Unit-I (15 marks)

1. What are indirect taxes? Give a brief history of indirect taxes in the country. Also, compare direct and indirect taxes. Give a graphical representation of the four types of taxes prevalent in the country.

OR

2. What are the powers of Union and state with respect to tax? Also, compare GST with VAT.

Unit-II (15 marks)

3. Write the features and constitutional provisions relating to GST? Also, discuss whether Damodar Charitable Trust, a trust who gets the eye treatment of needy people done free of cost, donates clothes and toys to children living in slum area is chargeable as a supply under GST Law.

OR

4. A. Define "Supply" under GST? Explain the concept of time, value and place of supply with relevant examples.

B. Difference between mixed and composite supply.

C. R, is a supplier of goods located in Mumbai. In October 2018, he has

from U.S.A. for a stipulated consideration of Rs. 80,000. Will the import of Consultancy be treated as supply?

Unit-III (15 marks)

5. What is Input Tax Credit? What are the conditions required for claiming Input Tax credit? Also, Explain the concept of blocked credits for which ITC shall not be available?

OR

6. What do you mean by registration under GST? Who all are liable for registration under sec 22 of the CGST Act, 2017? Will there be a liability of registration of the transferee in case of transfer of business?

Unit-IV (15 marks)

7. What is the need and objective of the enactment of Customs Act 1962? Mr. Ajay found an abandoned ship along with some goods in high seas. He brought that ship along with him while returning to India. The custom officer imposed duty on such ship as if they are imported into India but Mr. Ajay denies paying the duty on the ground that it was available freely in the high seas. State whether the contention of Mr. Ajay is correct in law.

OR

8. Explain What is Custom Duty? Why are they levied? Explain the different types of custom duties in India. Is social welfare charge a custom duty?

Unit-V (15 marks)

9. Explain the concept of Valuation under Customs Act? Discuss the procedure of Assessment and methods of valuation under the act used for the determining the value of goods for custom duties and taxes?

OR

10. What is baggage? Discuss the Baggage rules, 2016 with respect to jewellery, currency and unaccompanied baggage.
