BA.LL.B. – 1004 Roll No. ....

SCHOOL OF LAW
HAMDARD INSTITUTE OF LEGAL STUDIES & RESEARCH (HILSR)
JAMIA HAMDARD, NEW DELHI
Even Semester Theory Examination, May 2025
B.A.LL.B. X^th Semester
Subject: Taxation Laws-II (B.A. LL.B –1004)
SET-B

Date: 19/05/2025
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. Explain the salient features of Indirect taxes. Explain the different taxes subsumed under the GST law. Also, tell the similarities and differences between VAT and GST.

OR

2. Discuss the taxation powers of the Union and the State governments. Also, discuss the four types of taxes. Highlight the major defects in the indirect tax structure prior to GST Law.

Unit-II (15 marks)

3. Write short notes on-
   A. GSTN (GST-Network)
   B. Exemptions under GST Law
   C. Structure of GST.

OR

4. 'The GST Council works as a collaborative platform where the Union and State Governments discuss, deliberate, and make decisions on GST-related matters". What is the structural composition of the GST Council and discuss its functions and powers? Also, give its latest recommendations. How are decision taken in the council? Are the recommendations of GST Council binding?

Unit- III (15 marks)

5. Explain the different types of Returns required to be filed under GST law? What is the consequence of not filing the return within the prescribed date? Is an Annual return and Final return one and the same?
Mrs. Zarina, a registered dealer in Rajasthan, did not file GSTR-3B for the month of June but she wants to file GSTR-3B for the month of July. Is it possible? Give a Solution with reference to section 39 of the CGST Act.

OR

6. Explain the meaning of E-way bill? Can it be cancelled once it is issued? What are the situations in which it is not required to be issued. Also, explain the meaning of debit note and credit note along with its time limit and contents?

Unit -IV (15 marks)

7. What is the objective and scope of Customs Act, 1962 ? What items are exempted from its purview. Give a detailed history along with the salient features of the act.

OR

8. What is Custom Duty? Also, Explain the different types of custom duties levied under the Customs Regime.
Mr. Parekh imported readymade garments from China. The goods were dispatched by the supplier on 10/04/2018. The vessel crosses the territorial water on 14/04/2018 and reaches the customs station on 15/04/2018. The entry inward was granted by the customs officer on 16/04/2018 and bill of entry was filed by Mr. Parekh on 17/04/2018. Which is the relevant date for determining the rate of duty and tariff value?

Unit-V (15 marks)

9. Explain the methods and process of Valuation under the Customs Act, 1962.? Mr. Vasu imported iron bars from Egypt but the value cannot be determined under rules 4 to 8 of customs valuation rules, then value of such imported goods shall be determined using which method?

OR

10. What is Baggage? Discuss the features of Customs Baggage rules, 2016.Discuss whether personal effects and travel souvenirs, firearms , alcohol and tobacco are allowed or exempted under the baggage rules, 2016.

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