B.A.LL.B. – 1004 Roll No. ....

SCHOOL OF LAW
HAMDARD INSTITUTE OF LEGAL STUDIES & RESEARCH (HILSR)
JAMIA HAMDARD, NEW DELHI

End Semester Theory Examination, May/June 2024

B.A.LL.B. X^th Semester

Law of Taxation-II (B.A.LL.B –1004)

Time : 3 Hours **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 were the significant structural flaws in the indirect tax system before the implementation of the Goods and Services Tax (GST)?

OR

2. What are the key similarities and differences between Value Added Tax (VAT) and the Goods and Services Tax (GST) in terms of their structures, implications, and effectiveness in revenue generation?

Unit-II (15 marks)

3. Mr. Rajeev is engaged in the manufacture of 'fly ash bricks' in the state of kerala. He started his activity in month of January 2023 and deals only in intra-state. His tax consultant advised him to register under composition levy under GST as his turnover is expected to be below Rs. 1 crore for the said financial year. As regards the above paragraph, answer the following:
   - i. Briefly discuss the relevant provisions.
   - ii. Decide the correct conclusion.
   - iii. Determine the validity of the given advice.

OR

4. Why is the determination of place of supply important under the GST laws? Also explain the time of supply and its significance.

Unit- III (15 marks)

5. Explain the provisions of registration relating to Casual Taxable Person and Non-resident Taxable person. What is the procedure of registration under CGST Act and CGST Rules, 2017.

OR

6. What is the time limit by which Input Tx Credit (ITC) has to be claimed? What are the provisions regarding claim of ITC on Input lying in stocks and contained in semi-finished and finished goods when a person becomes liable for registration under GST?

Unit -IV (15 marks)

7. Explain the various sources of customs law in India. How to determine the taxable event for import and export of goods?

OR

8. What is geographical jurisdiction of Customs Act, 1962? Also explain the provisions relating to determination of taxable event in case of imports and exports under Indian Customs Laws.

Unit-V (15 marks)

9. What is Baggage? Discuss the statutory provisions regarding Baggage as being incorporated in Customs Act.

OR

10. Explain the import and procedure as per the provisions of Customs Act, 1962.

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