

BBA SEMESTER IV EXAMINATION, 2022

Course- BBA-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].