

Name:	
Enrolment No:	

UNIVERSITY OF PETROLEUM AND ENERGY STUDIES
End Semester Examination, December 2020

Course: GST I (Central) (Hons. 2)	Semester: VII
Programme: B.Com. LL.B. (Taxation Law)	Time: 03 hrs.
Course Code: (CLTX4001)	Max. Marks: 100

SECTION A (30 Marks)

1. Each Question will carry 5 Marks
2. Instruction: Write a short note on following. Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).

S. No.	Question	CO
Q 1	Define Services as per GST. What are not considered to be services as per GST?	CO 1
Q 2	What is the status of Tobacco and Tobacco products under the GST regime?	CO 1
Q 3	Debit and credit note	CO 1
Q 4	Constitutional basis of GST	CO 1
Q 5	Challenges and defects in indirect tax structure before implementation of GST	CO 1
Q 6	Reverse Charge Mechanism	CO 1

SECTION-B (50 Marks)

1. Each Question will carry 10 Marks
2. Instruction: Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).

Q 7	Explain the concept of ITC under GST with the help of an illustration. What are necessary conditions for availing ITC under Section 16 (2)? What do you understand by the concept of blocked credits?	CO 2
Q 8	Explain the concept of Aggregate turnover under GST, what is its relevance.	CO 2
Q 9	Explain the procedure of registration under GST. What are the cases where a person has to mandatorily get registered under GST and cases where registration is not required?	CO 3
Q 10	What is the concept of composition levy? Can any person under GST avail composition levy? What is the purpose and in what cases composition levy cannot be availed?	CO 1, 2
Q 11	What is the difference between a mixed supply and a composite supply? How is tax liability of a composite supply of a mixed supply determined? Illustrate your answer with suitable examples.	CO 1, 2

SECTION-C

1. Question in this part will carry 20 Marks

2. Instruction: Attempt any one question in this section. Support your answers with relevant legal provisions and case laws or illustrations (if any).

Q 12	<p>Section 9 of CGST Act, 2017 explains levy and collection as:</p> <p>9 (1) Subject to the provisions of sub-section (2), there shall be levied a tax called the Central Goods And Services Tax on all intra-state supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person</p> <ul style="list-style-type: none">a. How is nature of supply determined as to whether it is inter-state supply of an intra- state supply?b. Why alcoholic liquor for human consumption is not covered under GST? What are various goods and services on which GST is not applicable?c. With the help of illustration explain how value is determined in case of exchange of currency if the RBI reference rate is available and at least one of the two currencies is INR (Indian Rupee).	CO 3
Q13	<p>Why the term supply is not defined under GST? What are the demerits of defining any term in a taxing statute? Explain in reference to definition of the term manufacturing under excise law. What are essential ingredients of a supply under GST and its taxability? Explain with suitable illustration and exceptions (if any).</p>	CO 3

