


Name: Enrolment No:			
UNIVERSITY OF PETROLEUM AND ENERGY STUDIES End Semester Examination, May 2023			
Course: GST-II Program: B.Com-LLB-H-TL Course Code: CLTX4013		Semester: VIII Time: 03 hrs Max. Marks: 100	
Instructions: Read all questions carefully and answer. Cite suitable legal provisions, case laws, amendments and illustrations wherever required.			
SECTION A (5Qx2M=10Marks)			
S. No.	All questions are compulsory:	Marks	CO
Q 1		10	CO1
(i)	Which of the following is not eligible for GST registration? a. A person engaged in inter-state supply of goods b. A person engaged in intra-state supply of goods c. A person engaged in inter-state supply of services d. A person engaged in supplying exempted goods	2	CO 1
(ii)	Which of the following taxes is not subsumed under GST? a. Service Tax b. Excise Duty c. Customs Duty d. VAT	2	CO 1
(iii)	Special Category States does not include: a. Arunachal Pradesh b. Nagaland c. Haryana d. Uttarakhand	2	CO 1
(iv)	What would be included in the description of Goods under Sec 2(52) of CGST Act, 2017. a. Money b. Actionable Claims c. Securities d. All of above	2	CO 1
(v)	The maximum rate for CGST is: a. 20 b. 28 c. 12 d. 18	2	CO 1

SECTION B (4Qx5M= 20 Marks)			
	Attempt all questions from this section. All questions carry equal marks.	20	
Q2	Mr Raj, a registered person has availed GTA services on which he is liable to pay tax under reverse charge. He wishes to know whether he is required to issue an invoice.	5	CO 2
Q3	Intra-State supply vs Inter State supply	5	CO 2
Q4	What will be the place of supply if the goods are delivered by the supplier to another person on the direction of third person?	5	CO 2
Q5	X booked a hotel in Udaipur, Rajasthan through an e-commerce portal for an amount of Rs. 25,000. The amount was payable at the time of check in. Whether TCS provisions shall apply in the present case?	5	CO 2
SECTION-C (2Qx10M=20 Marks)			
	Attempt all questions from this section. All questions carry equal marks.	20	
Q 6	MN Ltd. Has two registered place of business in the state of Haryana. Its aggregate turnover during the previous financial year was Rs. 62 lakh. It wishes to opt for composition levy under sub – sections (1) and (2) of section 10 for one of the place of business in the current year and wants to continue with registration under regular scheme and pay taxes at the normal rate for the other place of business. Can MN Ltd. Do so? Explain with reason.	10	CO 3
Q7	What will be the place of supply of passenger transportation service, if a person travels from Mumbai to Delhi and back to Delhi.	10	CO3
SECTION-D (2Qx25M=50 Marks)			
	Attempt any two questions from this section. All questions carry equal marks.	50	
Q 8	AB Pvt. Ltd, Pune, Maharashtra, provides house keeping services. The company supply its services exclusively through an e-commerce website owned and managed by Hi-Tech India Pvt. Ltd., Pune. The turnover of AB Pvt. Ltd in the current financial year is Rs. 18 lakh.	25	CO 4

	Advise AB Pvt. Ltd. as to whether it is required to obtain GST registration.		
Q 9	<p>Ceramity Ltd has following units:</p> <p>A: Factory in tumkur , Karnataka; turnover of 27 crores in F.Y. 2020-21</p> <p>B: Service center in Hyderabad , telangana; turnover of 1 crore in F.Y. 2020-21.</p> <p>C: Service center in Chennai tamil nadu turnover of 2 crores in F.Y . 2020-21</p> <p>Ceramity Ltd.'s corporate office functions as on ISD. It has to distribute ITC of 9 lakh for May 2021. Of this an invoice involving tax of 3 Lakh pertains to technical consultancy for Tumkur unit.</p> <p>Explain in brief in what manner should the ITC be distributed?</p>	25	CO 4
Q 10	Some situation demands Provisional Assessment under Sec 60 of CGST Act, 2017. Explain the situations and procedure to be followed to for getting provisional assessment done by the proper officer.	25	CO 4
