

School of Law

Bachelor of Law
ETE - Jun 2023

Time : 3 Hours

Marks : 50

Sem VIII - BALB4024/BBLB4024 - Taxation Law II

Your answer should be specific to the question asked

Draw neat labeled diagrams wherever necessary

1. Differentiate between composite and mixed supplies. K2 CO3 (2)
2. Discuss briefly anti-profiteering in GST. K1 CO2 (2)
3. Differentiate between nil rated and zero-rated supply. K2 CO4 (2)
4. Discuss briefly input service distributor under GST. K1 CO1 (2)
5. Date of invoice is 10th November 2022. Date of receipt of payment and provision of service is 12th November 2022. Date when supplier recorded receipt in books is 14th November, 2022. What would be the time of supply of service. K2 CO5 (2)
6. Discuss apportionment of credit as enshrined in section 17 of the CGST Act. K3 CO5 (5)
7. Discuss the State Compensation Mechanism and its rationale in GST. K3 CO4 (5)
8. Elaborate upon the conditions based on which ITC is distributed by Input Service Distributor under GST regime. K4 CO3 (6)
9. In view of the Constitutional framework of taxation in India, discuss the levy and collection of GST in India. Refer to relevant provisions in the CGST Act. K5 CO4 (8)
10. There are certain situations in which registered persons originally not eligible for ITC become so eligible. Discuss those situations in view of section 18 of the CGST Act. K5 CO3 (8)
11. During internal audit, you discovered delay in filing returns by your client company. When confronted, your client claimed ignorance and sought your help. You were asked to generate a list of offences under the GST law and circulate in the department. Prepare the said list of offences and their penalties under the CGST Act. K4 CO1 (8)