

**School of Law**

**Integrated Bachelor of Arts - Bachelor of Law  
Semester End Examination - Jun 2024**

**Duration : 180 Minutes  
Max Marks : 100**

**Sem VIII - BALB4024 - BBLB4024- Taxation Law II***General Instructions**Answer to the specific question asked**Draw neat, labelled diagrams wherever necessary**Approved data hand books are allowed subject to verification by the Invigilator*

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|-----|--|--------|
| 1)  | Define the term 'Sales Tax'.   | K1(2)  |
| 2)  | What is a composition scheme?  | K2(4)  |
| 3)  | Discuss intra-state and inter-state 'place of supply' as per CGST Act  | K2(6)  |
| 4)  | Elaborate upon the concept of assessment under GST law. Discuss its important types.   | K3(9)  |
| 5)  | Discuss the various levels of appeals under the GST law.   | K3(9)  |
| 6)  | Who is eligible for taking Input Tax Credit as per Section 16 of CGST Act, 2017?   | K5(10) |
| 7)  | Discuss E-Way Bill and its advantages.   | K4(12) |
| 8)  | Distinguish between Direct and Indirect Tax.   | K5(15) |
| 9)  | What were the highlights of Constitutional (101st Amendment) Act, 2016 with respect to Goods and Service Tax?  | K5(15) |
| 10) | "Tax officer shall examine a refund claim based on the doctrine of unjust enrichment". In light of this statement elaborate upon this doctrine with case laws and example. | K6(18) |