

2205000507030001

EXAMINATION NOVEMBER 2024

**BACHELOR OF COMMERCE _BACHELOR OF LAW (HONORS)
5 YEAR INTEGRATED COURSE (SEVENTH SEMESTER)
TAXATION-II INDIRECT TAXES - LEVEL 3**

[Time: As Per Schedule]

[Max. Marks: 70]

Instructions:

1. Fill up strictly the following details on your answer book

- a. Name of the Examination : **BACHELOR OF COMMERCE
_BACHELOR OF LAW (HONORS) 5 YEAR INTERATED
COURSE (SEVENTH SEMESTER)**
 - b. Name of the Subject : **TAXATION-II INDIRECT TAXES -
LEVEL 3**
 - c. Subject Code No : **2205000507030001**
2. Sketch neat and labelled diagram wherever necessary.
 3. Figures to the right indicate full marks of the question.
 4. All questions are compulsory.

Seat No:

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Student's Signature

Q.1 Explain the provisions for Assessments under the GST Act. **12**

OR

Discuss Composition levy in details.

Q.2 What records and accounts are to be maintaining under GST. **12**

OR

Explain: Time of supply and place of supply under GST Act.

Q.3 Explain in detail: **12**

A. Tax structure of GST

B. GST valuation rules

OR

Explain the provision for Search and Seizure under the GST Act.

Q.4 Explain Inspection, Offences and Penalties under GST Act. **12**

OR

Explain the provisions for Filing of return under the GST Act

Q.5 What are the general provisions relating to determination of Tax u/s 75? **12**

OR

Explain in detail: E-way bill.

Q.6 Write any two definitions. **10**

1. Blocked Credit
2. Foreign going vessels or Air craft
3. Imported Goods
4. Prohibited Goods
5. Customs area
