

**RAN-2205000507030001****B.Com. LL.B. (Hons.) (Sem. - VII) Examination November - 2025****Taxation - II : Indirect Taxes****Time: 3 Hours]****[Total Marks: 70****સૂચના : / Instructions**

(1) ઉપરોક્ત દર્શાવેલ વિગતો ઉત્તરવહી પર અવશ્ય લખવી.

Fill up strictly the above details on your answer book.

Seat No.:

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Student's Signature

Set 1**Q. 1.** Explain the basic concept and framework of GST. **(12)****OR****Q. 1.** Discuss in detail the provisions of Schedules I, II, and III of the GST Act.**Q. 2.** Describe the procedure for registration under GST. Who is required to obtain registration? **(12)****OR****Q. 2.** Under what circumstances is GST registration compulsory? Define aggregate turnover.**Q. 3.** Write a detailed note on the place of supply of goods and services under GST. **(12)****OR****Q. 3.** Write a note on the time of supply of goods and services under GST.**Q. 4.** State the eligibility and conditions for claiming Input Tax Credit (ITC) with suitable illustrations. **(12)****OR****Q. 4.** Explain the requirement for issuing Debit Notes, Credit Notes, and other relevant documents under GST.**Q. 5.** Explain the provisions relating to Inspection, Offences, and Penalties under GST. **(12)****OR****Q. 5.** Explain the provisions relating to Prosecution and Arrest under GST law.**Q. 6.** **Write short notes on any two:** **(10)**

- (i) Value of taxable supply
- (ii) Advance ruling
- (iii) Electronic Credit Ledger
- (iv) Transitional provisions