

Roll No.

[2]

BBA-603-A(N)

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B. B. A. (Sixth Semester) EXAMINATION, May, 2019

(New Course)

Paper Third

GOODS AND SERVICE TAX

Time : Three Hours] [Maximum Marks : 70

Note : Attempt questions from all Sections as directed.

Inst. : The candidates are required to answer only in serial order. If there are many parts of a question, answer them in continuation.

Section—A

(Short Answer Type Questions)

Note : All questions are compulsory. Each question carries 3 marks.

1. (A) Distinguish between Direct Tax and Indirect Tax.
- (B) What is the basis of charge of GST ?
- (C) How to determine 'Time of Supply' ?
- (D) What is reverse charge mechanism ?
- (E) What are different types of Supply ?
- (F) What is Input Tax Credit ?
- (G) Who is liable for Registration under GST ?

(B-12) P. T. O.

Section—B

(Long Answer Type Questions)

Note : Attempt any two questions. Each question carries 10 marks.

2. (a) What are the parameters to find out location of supplier of goods/services ?
- (b) How to find out the location of recipient of services ?
3. There are certain special provisions governing time of supply of goods/service when GST is payable under reverse charge mechanism. Prepare a note stating these rules with suitable illustrations.
4. Explain determination of supply in the course of intra-state trade. <http://www.csjmuonline.com>
5. Write a note with suitable example to discuss that GST is a destination based tax.

Section—C

(Long Answer Type Questions)

Note : Attempt any two questions. Each question carries 10 marks.

6. Write in detail stating the necessary conditions for taking the benefit of input tax credit

(B-12)

[3]

7. Law has imposed certain condition and restrictions in the case of a taxpayer who has opted for composition scheme ? Elaborate.
8. Explain the registration requirement in the following cases :
 - (i) Non-resident taxable person
 - (ii) Input service distributor
9. What are the provisions regulating e-Way Bill in GST ?

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