

END TERM EXAMINATION

FIFTH SEMESTER [BBA] FEBRUARY 2023

Paper Code: BBA-309

Subject: Goods & Services Tax (GST)

Time: 3 Hours

Maximum Marks: 75

Note: Attempt five questions in all including Q. No.1 which is compulsory.

- Q1 Answer **any five** from the following:- (5x5=25)
- (a) Procedure for registration under GST
 - (b) Role of GST practitioner
 - (c) Tax Audit
 - (d) Appeals and Revisions under GST
 - (e) Types of returns under GST
 - (f) Composite Supply and Mixed Supply
 - (g) Tax Invoice
 - (h) Job Work
- Q2 What is the meaning of Goods & Services Tax? Why it was introduced in India? Explain the features of GST. (12.5)
- Q3 How would you find out the place of supply of services where the location of both supplier and recipient is in India? (12.5)
- Q4 What are the provisions relating to tax payable on reverse charge basis under sec 9(3)? Which are the categories of supply of services on which recipient of service has to pay tax on reverse charge basis? (12.5)
- Q5 What do you understand by advance ruling? State the procedure for obtaining advance ruling. (12.5)
- Q6 What are the various activities which would be considered to be offences u/s 122(1) attracting penalties under GST Act. (12.5)
- Q7 Explain the conditions in GST under which inspections, search and seizure can be initiated by the tax assessment officer. In which situations even arrest order of the defaulter can be issued. (12.5)
- Q8 When can a person claim refund of GST? How is a refund claimed? Can a refund be withheld? (12.5)
