(Please write your Exam Roll No.) *Exam Roll No. .....*

END TERM EXAMINATION

FIFTH SEMESTER [BBA] DECEMBER-2025-JANUARY-2026

Paper Code: BBA-301 **Subject: Goods and Service Tax**
BBA(B&I)-301

Time: 3 Hours **Maximum Marks: 60**

Note: Attempt five questions in all including Q.no. 1 which is compulsory . Internal choice is indicated.

Q1 Attempt **Any Four** of the following: **(5x4=20)**

(a) Describe the rules relating to time of supply of goods.
(b) Define audit under GST.
(c) What is the role of the GST Council?
(d) What are the essential contents of a tax invoice under GST?
(e) What is Reverse Charge Mechanism (RCM) in GST?
(f) What is the difference between inspection and search under GST?

Q2 Explain the concept of GST and how it differs from the earlier indirect tax regime in India. Also assess the dual GST model implemented in India. Has GST achieved its intended goals? **(10)**

OR

Q3 Who is liable to register under GST? Explain the process of GST registration. What are the provisions relating to cancellation of GST registration? **(10)**

Q4 Discuss the mechanism of input tax credit (ITC) under GST. What are the conditions and restrictions for it? **(10)**

OR

Q5 What are the complexities involved in determining the place of supply for services in cross-border transactions and intangible services? What the implications of incorrect determination of the place of supply? **(10)**

Q6 What are the due dates for various GST returns for regular, composition, and non-resident taxpayers? Discuss the consequences of failure to file returns. **(10)**

OR

Q7 Explain the grounds on which an appeal to the GST Appellate Tribunal (GSTAT) may be admitted or rejected. How do procedural defects affect appealability? **(10)**

Q8 What are the different types of refund claims available under GST? Discuss the timeline for refund processing. What remedies are available to taxpayers in case of delay? **(10)**

OR

Q9 Explain the duties, responsibilities, and professional ethics expected of a GST Practitioner. What are the penalties for misconduct? **(10)**

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