- - NOV 2023

Total No. of Questions: 09

Seat No.:

DES SHRI NAVALMAL FIRODIA LAW COLLEGE, PUNE

Diploma in Taxation Laws

INTEGRATED GOODS & SREVICES TAX ACT, 2017 (GST) [0103]

(2018 Pattern) (Paper-III)

Time: 3 Hours] **[Max. Marks: 100**

Instructions to the candidates:

1) *Question 9 is compulsory and carries 20 marks.*
2) *Out of remaining attempt any five questions, each question carries 16 marks.*
3) *Figures to the left indicate question number, and figures to the right indicate full marks.*

(16 Marks)

Q 1) Write a detailed note on comparison between earlier tax structure and GST tax structure.

***(16* Marks)**

Q 2) Briefly elaborate following terminologies:

- Continuous Supply of Goods
- Continuous Supply of Services
- Composite Supply
- Mixed Supply

***(16* Marks)**

Q 3) Explain Scope of Supply and list out those activities which are to be treated as supply even if made without consideration as per Schedule I.

(16 Marks)

Q 4) Determine the time of supply in each of the following independent cases in accordance with the provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

(P.T.O.)

Sr. No.	Date of Removal of Goods	Date of Invoice	Date when goods made available to the recipient	Date of receipt of payment
1.	01/10/2023	02/10/2023	03/10/2023	15/11/2023
2.	03/10/2023	01/10/2023	04/10/2023	25/11/2023
3.	04/11/2023	04/11/2023	06/11/2023	01/10/2023
4.	05/10/2023	06/10/2023	07/10/2023	08/11/2023

Give reference of provisions of time of supply of goods.

Q 5) Explain different types of Assessment mentioned under CGST Act, 2017. **(16 Marks)**

(16 Marks)

Q 6) M/s Airplane Associates has sold tickets for transport of passengers to Singapore, and other foreign countries during the month of May, 2023. The total amount charged is Rs. 50 Lakhs on the flight (1000 tickets) of which Rs. 20 Lakhs is towards passenger taxes. Determine the value of taxable supply of services of M/s Airplane Associates and tax thereon if applicable at the rate of 18% GST. (Amounts are exclusive of taxes). Also mention provisions of Rule 32 (1) of CGST Rules, 2017.

(16 Marks)

Q 7) List out the procedure for making appeals to Appellate Authority under Section 107 of the CGST Act, 2017 and briefly describe powers of Revisional Authority under section 108 of the CGST Act, 2017.

(16 Marks)

Q 8) List out different types of GST returns under CGST Act, 2017 and their respective due dates.

***Q 9)* Write short notes on any four:** **(20 Marks)**

a) Inspection and Search U/s 67 (1) and (2)
b) Time of Supply of vouchers in case of goods and services
c) GST (Compensation to States) Act, 2017
d) The need of GST in India
e) Goods and Service Tax Appellate Tribunal

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Time: 3 Hours] **[Max. Marks: 100**

Instructions to the candidates:

1) ***Question 9 is compulsory and carries 20 marks.***
2) ***Out of remaining attempt any five questions, each question carries 16 marks.***
3) ***Figures to the left indicate question number, and figures to the right indicate full marks.***

(16 Marks)

Q 1) Write a detailed note on comparison between earlier tax structure and GST tax structure.

(16 Marks)

Q 2) Briefly elaborate following terminologies:

- Aggregate Turnover
- Agriculturist
- Casual Taxable Person
- Non-Resident Taxable Person

(16 Marks)

Q 3) Explain Scope of Supply and list out the transactions which shall be treated neither as a supply of goods nor a supply of services as per Schedule III of the CGST Act, 2017.

(16 Marks)

Q 4) Determine the time of supply in each of the following independent cases in accordance with the provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Sr. No.	Date of Removal of Goods	Date of Invoice	Date when goods made available to the recipient	Date of receipt of payment
1.	1/10/2022	2/10/2022	3/10/2022	15/11/2022
2.	3/10/2022	1/10/2022	4/10/2022	25/11/2022
3.	4/11/2022	4/11/2022	6/11/2022	1/10/2022
4.	05/01/2023	6/01/2023	7/01/2023	08/02/2023

Give reference of provisions of time of supply of goods.

P.T.O.

(16 Marks)

Q 5) Explain the manner of utilization of ITC lying in Electronic Credit Ledger? Also kindly list out various modes of deposit of tax, interest, penalty or any other amount by a person. Discuss Electronic Credit Ledger in brief.

(16 Marks)

Q 6) From the following information, determine the amount of ITC admissible to ABC Ltd., in respect of various inputs purchased during the month of May, 2023.

Purchases	GST and SGST (Rs.)
Goods purchased without invoice	30,000
Goods purchased from PQR Ltd. (Full payment is made by ABC Ltd. To PQR Ltd. Against such supply but tax has not been deposited by PQR Ltd.)	1,40,000
Purchases of goods not to be used for business purpose	20,000
Purchases of goods from TT Ltd. (Invoice of TT Ltd. Is received in the month of May, 2023 but gods were received in the month of June, 2023)	30,000
Goods purchased against valid invoice from FF Ltd. Tax has been deposited by FF Ltd. ABC Ltd. Has made payment to FF Ltd. For such purchases in the month of June, 2023	40,000

(16 Marks)

Q7) List out the procedure for making appeals to Appellate Authority under Section 107 of the CGST Act, 2017 and briefly describe powers of Revisional Authority under section 108 of the CGST Act, 2017.

(16 Marks)

Q 8) Explain the concept and provisions for Zero-rated Supply under IGST.

Q 9) Write short notes on any four: (20 Marks)

a) Debit Note and Credit Note
b) Input Tax Credit
c) Base Year Revenue
d) Open Market Value
e) Goods and Service Tax Appellate Tribunal

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PA-2694

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Diploma in Taxation Law

103 : INTEGRATED GOODS AND SERVICES TAX ACT, 2017 (G.S.T)

(2018 Pattern) (Semester - I) (Paper-III)

Time : 3 Hours] *[Max. Marks : 100*

Instructions to the candidates:

1) *Question number 9 is compulsory.*
2) *Out of remaining attempt any five questions.*
3) *Figures to the left indicate question number, and figures to the right indicate full marks.*

Q1) Write a detailed note on historical background of implementation of GST in India. **[16]**

Q2) Discuss the provisions relating to the Levy under Integrated Goods and Services Act, 2017. **[16]**

Q3) Write an overview of GST structure in India and compare it with earlier tax structure in India. **[16]**

Q4) Explain the provisions relating to "Input Tax Credit" under Integrated Goods and Services Tax Act, 2017. **[16]**

Q5) Discuss the provisions relating to the Payment of Tax, Interest, Penalty and other amount under Integrated Goods and Services Tax Act, 2017. **[16]**

Q6) Explain the provisions relating to officers under Integrated Goods and Services Tax Act, 2017. **[16]**

Q7) What is Base Year? Explain the provisions relating to Base Year Revenue under GST (Compensation to States) Act, 2017. **[16]**

Q8) Explain the concept and provisions for Zero-rated Supply under Integrated Goods and Services Tax Act, 2017. **[16]**

Q9) Write short notes on any two: **[20]**

a) Definition of Business

b) Value of Taxable Supply

c) UIN holder under GST

d) Apportionment of tax and settlement of funds.

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[5848]-13

Diploma in Taxation Laws

103 : INTEGRATED GOODS & SREVICES TAX ACT, 2017 (GST) (Paper - III)

(2018 Pattern)

Time : 3 Hours] *[Max. Marks : 100*

Instructions to the candidates:

1) *Question number 9 is compulsory.*
2) *Out of remaining attempt any five questions.*
3) *Figures to the left indicate question number, and figures to the fight indicate full marks.*

Q1) Write a detailed note on comparison between earlier tax structure and GST tax structure. **[16]**

Q2) Explain the provisions relating to Levy and collection of taxes under IGST Act, 2017. **[16]**

Q3) Explain the provisions of supply of services when the supplier is in India and the recipient is outside India. Explain applicability of GST on such transaction with examples. **[16]**

Q4) Discuss the provisions relating to the Payment of Tax, Interest, Penalty and other amount under IGST Act, 2017. **[16]**

Q5) Write a detailed note on appointments of various 'officers' under IGST Scheme (ref: Sec. 3 of IGST Act). **[16]**

Q6) What is Base Year? Explain the provisions relating to Base Year Revenue under GST (Compensation to States) Act, 2017. **[16]**

P.T.O.

Q7) Explain the provisions relating to 'Audit' under IGST. **[16]**

Q8) Explain the concept and provisions for Zero-rated Supply under IGST. **[16]**

Q9) Write short notes on any two: **[20]**

a) UIN holder under GST

b) Due dates of GST returns

c) The need of GST in India.

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DIPLOMA IN TAXATION LAW EXAMINATION, 2019

THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017 (GST)

Paper III

(2018 Pattern)

Time : Three Hours **Maximum Marks : 100**

N.B. :— (*i*) Question number **9** is compulsory.

(*ii*) Out of remaining attempt any *five* questions.

(*iii*) Figures to the left indicate question number, and figures to the right indicate full marks.

1. Write a detailed note on comparison between earlier tax structure and GST tax structure. Also explain the need of GST in India. [16]

2. Explain the provisions relating to Levy and collection of taxes under IGST Act, 2017. [16]

3. Explain the provisions of supply of services when the supplier is in India and the recipient is outside India. Explain applicability of GST on such transaction with examples. [16]

4. Discuss the provisions relating to the Payment of Tax, Interest, Penalty and other amount under IGST Act, 2017. [16]

P.T.O.

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5. Write a detailed note on appointments of various 'officers' under IGST Scheme (ref: Sec. 3 of IGST Act). [16]

6. What is Base Year ? Explain the provisions relating to Base Year Revenue under GST (Compensation to States) Act, 2017. [16]

7. Explain the provisions relating to 'Audit' under IGST. [16]

8. Explain the concept and provisions for Zero-rated Supply under IGST. [16]

9. Write short notes on any *two* : [20]

(*a*) UIN holder under GST

(*b*) Due dates of GST returns

(*c*) Illustration :

Ram (Delhi) supplies goods at various locations on the instruction of a third person; determine the place of supply and taxes payable in the following situation :

Case	**Ram's Location**	**Place of delivery of goods**	**Principal place of person who instructed delivery**	**Place of supply**	**Tax payable**
1	Delhi	Delhi	Punjab	?	?
2	Delhi	Haryana	Haryana	?	?
3	Delhi	Haryana	Delhi	?	?
4	Delhi	Haryana	Punjab	?	?

(*d*) Mr. Ram, a dealer in cell phones gives mobile of ₹ 35,000 to Mr. Ramesh, his son for consideration of ₹ 30,000 then what will be value of supply ?