

**The Assam Royal Global University, Guwahati**

**Royal School of Business**

**BBA6<sup>th</sup> Semester**

**Special Supplementary Examination, October 2021**

**Course Title: Indirect Taxes**

**Course Code: BSA032C603**

**Time: 3 Hours**

**Maximum Marks: 70**

**Note: Attempt all questions as per instructions given.**

*The figures in the right-hand margin indicate marks.*

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**Section – A**

**1. Attempt all questions.**

**2 x 8 =16**

- a. Mention two commodities that are kept outside the scope of GST.
- b. What Central taxes/levies subsumed in GST?
- c. Write a note on “E-WAY Bill”
- d. What is the time limit for issue of tax invoice in respect of supply of services?
- e. What is the exception to the rule “One registration for one State”.
- f. What is zero rated supplies under GST Act?
- g. Mention the persons who are not liable for GST registration.
- h. When a ‘Bill of Supply’ can be issued?

**2. Answer *any one* from the following:**

**12x1=12**

- a. Mention ten features of GST in India
- b. Mention the benefits of GST to Governments and Businesses

**3. Answer *any two* from the following.:**

**7X2=14**

- a. Write a critical note on ‘Composition Levy’ as contained in section 10 of the CGST Act, 2017
  - b. Write an elaborate note on ‘Scope of Supply as contained in section 7 of the CGST Act, 2017
  - c. Discuss briefly any three exemptions of Services available under GST.
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**Section – B**

**4. Answer any two from the following:**

**7X2=14**

- a. What is 'Reverse Charge'? When is Reverse Charge Applicable?
- b. What is Input Tax Credit (ITC) ? Explain the conditions and documents required for claiming ITC.
- c. Discuss briefly three supplies of services under Reverse Charge Mechanism.

**5. Answer any two from the following:**

**7X2=14**

- a. What is Tax Invoice? Discuss provisions relating to 'Tax Invoice' under GST.
  - b. What are the advantages of registration under GST regime? Discuss briefly the provisions for compulsory Registration.
  - c. Which returns are to be filed by a normal taxable registered person under GST? Also, briefly discuss the steps for filing of such return under GST.
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