

**The Assam Royal Global University, Guwahati**

**Royal School of Business**

**B BA6<sup>th</sup> Semester**

**Semester End Examination, August 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**

- a. GST is a destination based tax. Explain.
- b. What is 'Aggregate Turnover' within the meaning of section 2(6) of the CGST Act, 2017?
- c. Explain the concept of casual taxable person under GST Law .
- d. Zero rated supply and Nil rated supply are not similar. Explain.
- e. What is input tax credit?
- f. What are the various documents required for claiming input tax credit?
- g. What is the time limit for taking registration under GST Act?
- h. What is the difference between tax invoice and bill of supply?

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

**12x1**

- a. Mention ten features of GST in India.
- b. Explain briefly the various benefits of GST over earlier indirect tax regime.

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

**7X2**

- a. Explain the concept of mixed supply and composite supply with a suitable example.
- b. What is 'Composition Levy'? Explain with suitable examples the necessary conditions as laid down under section 10 of CGST Act, 2017 for availing benefits of Composition Levy.
- c. Write a note on activities to be treated as supply even if made without consideration as contained in section 7 of the CGST Act, 2017 read with Schedule –I.