Name: Enrolment No:								
UNIVERSITY OF PETROLEUM AND ENERGY STUDIES								
End Semester Examination, December 2018								
Course: G.S.T- I(Central) (Hons-II)Course Code: LLBL 482Semester: VII								
Programme: B.Com.LL.B. (Taxation Laws)								
	Time: 03 hrs. Max. Marks: 100							
Instructions:								
	SECTION A							
S. No.		Marks	CO					
	Attempt both questions. All questions carry equal marks. (5 marks each)	10						
Q 1	Discuss composition and functions of GST Council in details.	5	CO7					
Q 2	Write the names of central and state taxes subsumed in GST.	5	CO4					
	SECTION B							
	Attempt any two Question. All Questions Carry Equal Marks. 20 marks each.	20						
Q 3	Discuss the concept and provisions related to Distribution of Input tax in detail with examples.	20	CO2					
Q 4	Explain in details provisions related to time of supply of goods, service and continuous services.	20	CO6					
Q 5	Discuss history of making of GST Law in India. Also mention historical scenario.	20						
	SECTION-C							
	Attempt any one question. Both questions carry equal marks. 20 marks each	20						
Q 6	Discuss concept and provisions related to composition levy under law regarding GST in details. How a person can join composition scheme and a registered person can come out of composition scheme. What are input and output tax liabilities of a composition dealer. Is this scheme beneficial for businesspersons as well as consumers?	20	CO2					
Q 7	Discuss provisions related concept of supply under GST law, along with provisions and exceptions mentioned in Schedule I, Schedule II and Schedule III of CGST Act, 2017.	20	CO6					
Q 8	Discuss meaning and scope of concept of study. Mention relevant case laws from international legal jurisdictions.							
SECTION-D								
	Attempt any two question. All questions carry equal marks. 25 marks each	50						

Q 9	a. Discuss legal provisions regarding Input ax Credit under GST Act, 2017.	• 0	
	b. Priyanka Khopra an actress has availed following services on which she has paid GST.	20	
	i. Service of plastic surgery to keep her youthful looks intact.		
	ii. Service of physical training in Health Club, to keep her body toned to perform various stunts in the films.		CO3
	iii. Service of refresher course in performing Arts.		
	Priyanka Khopra is a registered person. She wants to set off her output tax liability against input tax paid by her to avail above-mentioned services. Whether she can avail input tax credit for all these services? Give reasons for your answer.	5	
Q 8	a. Discuss in detail legal provisions related to Place of Supply of goods and services under GST law.	15	
			CO2
	b. What would be place of supply of services where location of supplier is in India and		
	location of receipt is outside India; or vice-versa?	10	
Q 9	a. Discuss all the rules regarding value of supply in detail as mentioned in CGST	20	
	Rules, 2017.		
	b. A is providing services of money changing to B. B has got \$US1000 converted in		CO1
	Japanese Yen (¥). On the day of exchange, value of Japanese Yen was ₹0.65 and value		
	of \$US was ₹73.57. Write down value of money changing service provided by A.	5	

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Q 7	a. Corporate services firm A (pure agent) is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its ₹100000 service fees, A also recovers from B, ₹50000 for registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. What is value of service supplied by firm A to company B.	5	CO1
	b. Discuss all rules regarding valuation of supply under CGST Rules, 2017.	20	
Q 8	 a. Discuss concept and provisions regarding input tax credit under CGST Act, 2017. b. ABCD University has availed catering service from Mohini caterers, in an exhibition organized by the university. Mohini caterers have purchased Chuski ice cream from famous ice cream brand Laplapati, for the same exhibition. Whether ABCD university can avail input tax credit for catering services availed by it. And whether Mohini caterers can avail input tax credit for GST paid by Mohini to Laplapati? Give reason for your answer. 	20 5	CO3
Q 9	 a. Discuss in detail rules regarding Place of Supply under GST law. b. Mr. Sunil Ambani is the chief of famous company Feliance Ltd. Head office of Feliance is at Mumbai. Mr. Sunil Ambani has provided sponsorship worth ₹10000000 to Aircall Delhi half marathon, in his official capacity as company chief. Where will be the place of supply of sponsorship service? Whether place of supply would have been different if Mr. Sunil Ambani had provided this sponsorship in his personal capacity, and not as a company chief. 	20	CO2