

Name:

Enrolment No:



**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**  
**End Semester Examination, December, 2021**

**Course: Adjudication of Tax Related Disputes (Hons8) CLTX5003**

**Programme: B COM LLB TL**

**Max. Marks: 100**

**Semester: IX**

**Time: 03 hrs.**

**Instructions: Read all questions carefully and answer. Cite suitable legal provisions, case laws, amendments and illustrations wherever required.**

**SECTION A**  
**(10 Marks)**

S. No.	Attempt all questions. All questions carry equal marks. (2 marks each)	Marks	CO
Q 1	Define "Adjudicating Authority".	2	1
Q 2	Write a short note on minimum and maximum period of imprisonment under Income Tax Act 1961 for willful attempt to evade an income tax of Rs 75 crore by under reporting an income.	2	1
Q 3	Specify the amount of Penalty under Income Tax Act 1961 under following cases a. Failure to keep, maintain, or retain books of accounts, etc. as required under section 44AA _____ b. Failure to furnish audit report as required under section 44AB.	2	1
Q 4	Miss Tenzin was involved in the transaction of exporting following types of goods out of India. You are required to mention the amount of penalty leviable under Custom Act. a. Export of Prohibited Goods of value Rs 5 crore - _____ b. Export of Dutiable Goods of value of Rs 50 crore (Duty rate- 20%) – _____	2	1
Q 5	Questions relating to which of the following issues cannot be raised before Authority for Advance Ruling under GST?  a. classification of any goods or services or both; b. whether applicant is required to be registered; c. determination of time and value of supply of goods or services or both; d. Place of Supply of Goods or Services or both	2	1

<b>SECTION B</b> <b>(20 Marks)</b>			
	Attempt all questions. All questions carry equal marks. (5 marks each)	<b>20</b>	
Q 1	Write a short note on Non- Appealable orders under GST	<b>5</b>	<b>1,2</b>
Q 2	With reference to sections 107(6) and 112(8) of CGST Act, specify the amount of mandatory pre-deposit which should be made along with every appeal made before the Appellate Authority and the Appellate Tribunal.	<b>5</b>	<b>1,2</b>
Q 3	Who is authorized to be a Revisional Authority under Central Goods and Services Tax Act, 2017?	<b>5</b>	<b>2</b>
Q 4	Explain the concept and purpose of Advance Pricing Agreements. Also state the provisions related to pre-filing consultation before making and application for APA.	<b>5</b>	<b>2</b>
<b>SECTION-C</b> <b>(20 Marks)</b>			
	<b>Attempt both questions. All questions carry equal marks. (10 marks each)</b>	<b>20</b>	<b>CO</b>
Q 1	<p>A person is aggrieved by the order of Commissioner (Appeals) passed under Section 107(11) of the CGST Act, 2017. He wants to appeal against such order before the appellate authority. Total amount of taxes, fee, fine and penalty as stated in the order are mentioned below:</p> <p style="margin-left: 40px;">Tax amount: 18 Lacs Penalty: 50,000/- Interest: 1.2 Lacs</p> <p>Out of the total amount as stated in the order, aggrieved person/appellant has agreed to make a payment of taxes to the extent of eight lacs that are due to him. Compute the amount of pre-deposit he needs to pay before filing an appeal before the appellate Tribunal. Cite relevant provisions wherever necessary.</p>	<b>10</b>	<b>3</b>
Q 2	What is an Advance Ruling? Who can seek Advance Ruling? State benefits of Scheme of Advance Ruling and the questions that may be raised before an AAR under Income Tax Act, 1961. Also, examine whether an advance ruling pronounced by Authority for Advance Ruling can be declared void?	<b>10</b>	<b>3</b>

**SECTION-D**  
**(50 Marks)**

<b>SECTION-D</b> <b>(50 Marks)</b>			
	<b>Attempt any two questions in this section. All questions carry equal marks. (25 marks each)</b>	<b>50</b>	
Q 1	<p>With respect to Section 73 and Section 74 of CGST Act 2017, you are required to answer the following-</p> <ul style="list-style-type: none"><li>a. Circumstances under which notice is issued under section 73 and 74.</li><li>b. Time limit for issue of show cause notice under section 73 and 74.</li><li>c. Time limit for passing Adjudication order under section 73 and 74.</li><li>d. Quantum of Penalty specified under section 73 and 74.</li></ul>	<b>25</b>	<b>2,3</b>
Q 2	<p>"An appeal does not exist in the nature of things. A right of appeal from any decision of any tribunal must be given by express enactment."</p> <p>In light of above statement answer following question:</p> <ul style="list-style-type: none"><li>a. What are Appealable orders before Commissioner (Appeals) of Income Tax?</li><li>b. What is the time-limit for filing an appeal</li><li>c. Can an assessee make an additional/new claim before an appellate authority which was not claimed by the assessee in the return of income otherwise than by way of filing a revised return of Income?</li><li>d. What is substantial question of law?</li></ul>	<b>25</b>	<b>3</b>
Q 3	<p>What are the various type of offences, which may be committed by a taxable person liable to penalty under CGST Act?</p> <p>Further what is the quantum of penalty for an offence mentioned under section 122(1) and section 122(2) of CGST Act?</p>	<b>25</b>	<b>2.3</b>