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UNIVERSITY OF PETROLEUM AND ENERGY STUDIES

End Semester Examination, April 2018

Programme: MBA L&SCM

Course Name: Legal & Safety Issues in Supply Chain Sector

Course Code: MDSL 814

No. of page/s: 2

Semester – IV

Max. Marks : 100

Duration : 3 Hrs

Instructions:

Attempt all questions from **Section A** (2 Mark each); any **Four answers** from **Section B** (each carrying 5 marks). **Any three** answers from **Section C** (each carrying 10 marks). Section D is case/scenario based and all question compulsory.

Section A (All Questions are Mandatory)

1. Carriers act, 1865 was abrogated by _____.
2. Indian Contract Act is derived from _____.
3. Indian Sales of Goods Act is separated from _____ in _____.
4. According to Indian Sales of Goods Act goods are classified as _____.
5. FSSAI stands for _____.
6. CGST stands for _____.
7. _____ is called as Treaty of Treaties.
8. EPR stands for _____.
9. WD&RA stands for _____.
10. ICADR stands for _____.

SECTION B (Attempt any Four Questions)

1. According to Carriage by Road Act 2007, who is a common carrier? What are the liabilities of a common carrier?
2. Mentions the rights of an unpaid seller and documentary title of goods according to Sale of Goods Act 1930?
3. What is a contract of indemnity? Differentiate between a bailment and a pledge.
4. What are the scope and objectives of Food Safety and Standards Act, 2006?
5. What is the importance of environment protection act with reference to logistics Industry?

SECTION C (Attempt any Three Questions)

1. Mention Objectives of Indian Contract Act 1872 and Essentials of a contract?
2. What are treaties, convention and protocols? Mention some important conventions and protocols with respect to Air and Sea transportation?
3. Mention The Aircraft (Carriage of Dangerous Goods) Rules, 2003.

4. Explain Hague Visby rules and differentiate between charter party and bill of lading.

SECTION D (All questions are mandatory)

The last two days of the e-way bill implementation under the Goods and Services Tax (GST) regime, has been uneventful, with over 11.18 lakh tax payers known to have registered on the online e-way bill portal till date. Gone are the days when one would see long queues of trucks outside of state borders to pay local taxes. Now there is a portal-driven payment system, which promises to not only make lives of the transporters easier, but will also help the tax authorities to efficiently track movement of goods both inter-state as well as intra-state.

So, does the implementation of the e-way bill mean an end to tax-evasion?

Well, the 11.18 lakh tax payers that have registered themselves in the e-way bill portal are largely unorganised businesses, which are used to paying taxes. But if you travel to smaller markets across the country, you will come across thousands of local businesses which are extremely successful, but have never ever paid any taxes whatsoever. While one would logically imagine that these unorganised brands or businesses would get wiped out in the GST era, the Indian 'jugaad' mentality helps them tide over every conceivable tax related challenge.

When GST was first announced in July last year, many local brands panicked and went out of market for over a month, says a local retailer at Indore. But most of these brands are back now after finding loopholes in the system which they can capitalise upon.

While the e-way bill was still getting tested, most local brands were already trying ways to avoid getting registered on the portal. A reasonably well-known 'namkeen' brand, says this distributor, has started transporting its products on Volvo buses just to avoid paying taxes, while some are using milk men to distribute their products.

Similarly, a detergent maker in the town of Rau, in the outskirts of Indore, cribs that despite having a GST number, he isn't able to do business the proper way as his raw material suppliers refuse to give him a bill. "Even the wholesalers refuse to buy my products if I insist on billing, since I am an extremely small manufacturer."

So, does evading taxes or not doing business in the proper way actually give them higher profits. "Not really. There is hardly any difference, but people are just not used to paying taxes," says this detergent manufacturer.

You are being hired as a consultant for a leading logistics service provider company for training employees on GST and e-Way bill implementation. Answer the questions mentioned below:

Q.1 Critically evaluate the implementation of the of GST and E-way bills in India?

Q.2. Give an overview of e-Way Bill implementation process using a diagram with explanation?

Q3. Define conditions for generation of e-Way bill for movement of Goods and also mention the condition when the e way bill is not required. And mention the content of an e-way bill.