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| <b>Name:</b>         |  |
| <b>Enrolment No:</b> |  |

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

**Course: GST I (Hons 2) CLTX4005**  
**Programme: B COM LLB TL**  
**Max. Marks: 100**

**Semester: VII**  
**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. |  | Marks     | CO       |
|--------|--|-----------|----------|
|        | Attempt all questions. All questions carry equal marks. (2 marks each)           | <b>10</b> |          |
| Q 1    | Is GST a Progressive or Regressive tax? State reasons in support of your answer. | <b>2</b>  | <b>1</b> |
| Q 2    | Reverse Charge Mechanism   | <b>2</b>  | <b>1</b> |
| Q 3    | TDS  | <b>2</b>  | <b>1</b> |
| Q 4    | Define Services as per GST. What are not considered to be services as per GST?   | <b>2</b>  | <b>1</b> |
| Q 5    | What is the status of Tobacco and Tobacco products under the GST regime?         | <b>2</b>  | <b>1</b> |

**SECTION B**  
**(20 Marks)**

|     |   |           |            |
|-----|---|-----------|------------|
|     | Attempt all questions. All questions carry equal marks. (5 marks each)  | <b>20</b> |            |
| Q 6 | Exemptions under GST  | <b>5</b>  | <b>1,2</b> |
| Q 7 | Challenges and defects in indirect tax structure before implementation of GST   | <b>5</b>  | <b>1,2</b> |
| Q 8 | Explain the concept of ITC under GST with the help of an illustration. What are the necessary conditions for availing ITC under Section 16 (2)? What do you understand by the concept of blocked credits? | <b>5</b>  | <b>2</b>   |
| Q 9 | Explain the procedure of registration under GST. What are the cases where a person has to mandatorily be registered under GST and cases where registration is not required?                               | <b>5</b>  | <b>2</b>   |

**SECTION-C**  
**(20 Marks)**

|      |   |           |           |
|------|---|-----------|-----------|
|      | <b>Attempt both questions. All questions carry equal marks. (10 marks each)</b>   | <b>20</b> | <b>CO</b> |
| Q 10 | What is the concept of composition levy? Can any person under GST avail composition levy? What is the purpose and in what cases composition levy cannot be availed? | <b>10</b> | <b>3</b>  |

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| Q 11                                  | What is the difference between a mixed supply and a composite supply? How is the tax liability of a composite supply of a mixed supply determined? Illustrate your answer with suitable examples.  | 10 | 3   |
| <b>SECTION-D</b><br><b>(50 Marks)</b> |  |    |     |
|                                       | <b>Attempt any two questions. All questions carry equal marks. (25 marks each)</b>   | 50 |     |
| Q 8                                   | <p>Determining the Place of Supply of Goods or Services is very important as it would determine the nature of tax to be paid. In case the location of the supplier and the place of supply is within the same state – CGST &amp; SGST would be levied whereas if the place of supply is in a different state – IGST would be levied.</p> <p>In light of the above statement determine the test for determining the place of supply in the case of goods</p> <ol style="list-style-type: none"> <li>1. Where the supply involves movement of goods</li> <li>2. Supply without movement of goods</li> <li>3. Assembly or installation at site and</li> <li>4. Supplier delivering to a recipient on directions of a third person</li> </ol> <p>Also, determine the Place of supply of service in the following cases:</p> <ol style="list-style-type: none"> <li>1. Mr. A residing in Mumbai travels by Air India flight from Chennai to Delhi and gets travel insurance done in New Delhi.</li> <li>2. Mr. Ram of Delhi visits a hotel located in Jaipur and stays in the hotel for 5 days. He avails of the gym and restaurant service and makes the individual payment for these services.</li> </ol> | 25 | 2,3 |
| Q 9                                   | <p>Supply includes sale, transfer, exchange, barter, license, rental, lease, and disposal. If a person undertakes either of these transactions during the course or furtherance of business for consideration, it will be covered under the meaning of Supply under GST. In light of this answer the following:</p> <ol style="list-style-type: none"> <li>a. Describe the essential elements of a valid supply under GST. Explain with suitable illustration and exceptions (if any).</li> <li>b. Classify different forms of supply of goods and supply of service.</li> <li>c. Critically examine the activities that are neither supply of goods nor supply of services</li> </ol>   | 25 | 3   |
| Q 10                                  | <p>Section 9 of CGST Act, 2017 explains levy and collection as:</p> <p>9 (1) Subject to the provisions of sub-section (2), there shall be levied a tax called the Central Goods And Services Tax on all intra-state supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and</p>  | 25 | 2.3 |

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|  | <p>collected in such manner as may be prescribed and shall be paid by the taxable person</p> <ul style="list-style-type: none"><li>a. How is the nature of supply determined as to whether it is an inter-state supply or an intra- state supply?</li><li>b. Why alcoholic liquor for human consumption is not covered under GST?<br/>What are various goods and services on which GST is not applicable?</li><li>c. With the help of illustration, explain how value is determined in case of an exchange of currency if the RBI reference rate is available and at least one of the two currencies is INR (Indian Rupee).</li></ul> |  |  |
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