

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 482

Semester: 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	
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Q 9	<p>a. Discuss legal provisions regarding Input tax Credit under GST Act, 2017.</p> <p>b. Priyanka Khopra an actress has availed following services on which she has paid GST.</p> <p>i. Service of plastic surgery to keep her youthful looks intact.</p> <p>ii. Service of physical training in Health Club, to keep her body toned to perform various stunts in the films.</p> <p>iii. Service of refresher course in performing Arts.</p> <p>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.</p>	<p>20</p> <p>5</p>	<p>CO3</p>
Q 8	<p>a. Discuss in detail legal provisions related to Place of Supply of goods and services under GST law.</p> <p>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?</p>	<p>15</p> <p>10</p>	<p>CO2</p>
Q 9	<p>a. Discuss all the rules regarding value of supply in detail as mentioned in CGST Rules, 2017.</p> <p>b. A is providing services of money changing to B. B has got \$US1000 converted in 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.</p>	<p>20</p> <p>5</p>	<p>CO1</p>

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SECTION A

S. No.		Marks	CO
	Attempt both questions. All questions carry equal marks. (5 marks each)	10	
Q 1	Mention all central and state taxes, which have been subsumed in GST.	5	CO7
Q 2	What benefits has GST provided to consumer, businesspersons and Government.	5	CO8

SECTION B

	Attempt any two Question. All Questions Carry Equal Marks. 20 marks each.	20	
Q 3	Discuss concept of supply of goods and services along with its all exceptions and implications provided in various schedules mentioned under CGST Act, 2017.	20	CO6
Q 4	Discuss concept and various provisions related to composition scheme under CGST Act, 2017. Who can be part of this scheme and when a registered person can come out of this scheme? What are the benefits of composition scheme?	20	CO2
Q 5	Provide a historical overview of development of law regarding GST in India. Also discuss implementation of GST in foreign jurisdictions.	20	CO2

SECTION-C

	Attempt any one Question. Both Questions Carry Equal Marks. 20 marks each.	20	
Q 6	Discuss legal provisions regarding Input Service Distribution under CGST Act, 2017. In what manner an input service distributor should apportion the credit to be transferred among its various subsidiary units.	20	CO2
Q 7	Discuss provisions regarding time of supply of goods, service and continuous service under CGST Act, 2017.	20	CO6
Q 8	Discuss concept of supply in detail, as mentioned in CGST Act, 2017, along with relevant case laws from national and international jurisdictions, if any.	20	CO2

SECTION-D

	Attempt any two questions. All questions carry equal marks. 25 marks each	50	
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