

Name:

Enrolment No:



**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**  
**End Semester Examination, May, 2019**

**Course: GST III (State) (Hons 4)**

**Programme: B. Com, LL.B. (Hons.) Taxation Laws**

**Time: 03 hrs.**

**Instructions: Read all questions carefully. Calculators with 12 digits function are allowed.**

**Semester: VIII**

**CC:LLBL 484**

**Max. Marks: 100**

**SECTION A**

S. No.		Marks	CO
Q 1	Answer the following: (Attempt any 5):		
a.	Why GST adopted destination-based tax against origin-based tax?	2	CO 1
b.	Define goods as per GST. What is not goods as per GST?	2	CO 1
c.	What is Crossed Charge Mechanism under GST? Is there any legal provision relating to cross charged mechanism?	2	CO 1
d.	What is implication of GST on construction of a complex, building, civil structure, etc? Is GST leviable on the same?	2	CO 1
e.	Who is required to deduct TDS?	2	CO 1
f.	What are the merits and demerits of Indirect Taxes? What is the theoretical justification of taxes? What type of taxes are most suitable for a developing nation like India?	2	CO 1

**SECTION B**

Answer the following: (Attempt all)

Q 2.	What are the different types of returns which are required to be furnished under Section 37 and Section 38? What is the mechanism of matching of these returns? What is the mechanism adopted in case of mis-match of returns?	5	CO 1
Q 3.	What is Input Tax Credit? What are necessary conditions for availing Input tax credit under Section 16(2)?	5	CO 3

- |      |   |          |             |
|------|---|----------|-------------|
| Q 4. | What was the objective behind Anti-Profiteering measures adopted under GST? Which authority is responsible for applying anti-profiteering measures and in what circumstances? Discuss with the help of decided case laws. | <b>5</b> | <b>CO 1</b> |
| Q 5. | Registration is the most fundamental requirement for identification of tax payers ensuring tax compliance in the economy. Who is liable to be registered under GST?   | <b>5</b> | <b>CO 3</b> |

### SECTION-C

Answer the following: (Attempt all)

- |      |  |           |             |
|------|--|-----------|-------------|
| Q 6. | Aqua Ltd., a domestic company, intends to start a business in Kolkata, involving supply of certain goods, mostly meant for foreign buyers in China. There is some difficulty in the classification of the goods. Can the company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply? Discuss with the help of decided case laws. | <b>10</b> | <b>CO 3</b> |
| Q 7. | What are the different types of Assessments under GST? What is the process of assessment against non-filers or persons who are not registered under GST? Also discuss the process of scrutiny of returns.  | <b>10</b> | <b>CO 2</b> |

### SECTION-D

Answer the following: (Attempt all)

- |      |   |           |             |
|------|---|-----------|-------------|
| Q 8. | The term supply is not defined under GST, but the scope of supply is explained under Section 7. What are the parameters which can be adopted to characterize a transaction as supply? Is there any exception relating to such parameters? In light of above discussions determine if following will be covered within the scope of supply (Cite the relevant legal principle in support of your answer along with illustrations): |           |             |
|      | a. Services by an employee to the employer in the course of or in relation to his employment.   |           |             |
|      | b. Import of services from a related person in the course or furtherance of business whether or not for a consideration   | <b>25</b> | <b>CO 3</b> |
|      | c. Honda Motors Ltd. engages DD Motors as an agent to sell motorcycle on its behalf. For this purpose, Honda Motors Ltd. has supplied 500 cars to the showroom of DD Motors located in Punjab.  |           |             |
|      | d. Raheja Builders (a registered taxable person) receives architectural design supplied by a foreign architect to design a residential complex to be built in Faridabad for a consideration of Rs 1 crore.  |           |             |

Q 9. Cloudtail India is engaged in the business of selling variety of goods through an Electronic Commerce Operator (ECO) Amazon.in. The sale is carried throughout the territory of India and the Cloudtail India has its registered office situated at New Delhi. In Financial Year 2018-19 following supplies were made:

Intra State supplies made under forward charge	Rs. 80 lakhs		
Intra State supplies made under forward charge	Rs. 95 lakhs		
Intra State Supplies on which GST is chargeable at Nil rate	Rs. 20 lakhs	<b>10</b>	<b>CO 3</b>
Intra state exempt supplies under section 11 of CGST Act, 2017	Rs. 25 lakhs		
Inward supplies on which tax was paid under RCM	26 lakhs		

Determine the eligibility of Cloudtail India to opt for Composition scheme in Financial Year 2018-19. Refer to the legal provisions that stands as on 01/04/2019.

Q 10. Mr. Chetan Bajaj visits Vishranti Resorts (Dehradun) along with his wife on his anniversary. He is surprised to see the Menu Card with prices mentioned against every dish which are much higher than other restaurants in Dehradun. He calls the waiter to ask if any discounts are available to alumni of UPES. Waiter clarifies that no discounts are applicable to any of the dishes, but prices are inclusive of GST @ 18%. Calculate the amount of tax if he orders the following items from menu which are subject to GST at uniform rate of 18%.

**15 CO 3**

Chicken Tikka	850
Masala Butter Chicken	950
4 Butter Naan	100*4
1 Pineapple Raita	400
1 Apple Pudding	350



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**Semester: VIII**  
**CC:LLBL 484**  
**Max. Marks: 100**

**SECTION A**

S. No.		Marks	CO
Q 1	Answer the following: (Attempt any 5):		
a.	Why constitutional amendment was required to implement GST from July 1, 2017?	2	CO 1
b.	Define Services as per GST. What are not considered to be services as per GST?	2	CO 1
c.	What is implication of GST on lottery, betting and gambling? Is GST leviable on the same?	2	CO 1
d.	What is fiscal federalism? What were the challenges faced in fiscal federalism due to implementation of GST?	2	CO 1
e.	What is Crossed Charge Mechanism under GST? Is there any legal provision relating to cross charged mechanism?	2	CO 1
f.	Who is required to collect TCS?	2	CO 1

**SECTION B**

Answer the following: (Attempt all)

Q 2.	What is cascading effect? How does Input Tax Credit reduce cascading effect? What is the Hierarchy of availing ITC of IGST, SGST and CGST?	5	CO 3
Q 3.	What is e-way bill and when it is being required? What is its validity period?	5	CO 1
Q 4.	Every supplier shall be liable to be registered under GST in the State or Union territory other than special category States from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds forty lakh rupees. What are the cases where person irrespective of turnover threshold limit is mandatorily required to be registered?	5	CO 3
Q 5.	What are the provisions relating to returns of outward or inward supplies? Explain the manner and mechanism of match and mis-match of these returns.	5	CO 1

## SECTION-C

Answer the following: (Attempt all)

- Q 6. What is Assessment? What are the different types of Assessments under GST? Explain the need and process of Self-Assessment and Provisional Assessment. **10 CO 2**
- Q 7. What is Advance Ruling? Can a company seek advance ruling from the Authority for Advance Ruling formed under CGST Act, 2017 in respect of the issue of classification of goods? Can the company also seek ruling on issues involving place of supply? Discuss with the help of decided case laws. **10 CO 3**

## SECTION-D

Answer the following: (Attempt all)

- Q 8. HPA Pvt. Ltd. is engaged in the business of editing, printing, designing and publication of books for a coaching Institute in the State of Uttarakhand. It has its registered office situated at Dehradun, Uttarakhand. In Financial Year 2018-19 total value of Intra State supplies made under forward charge was Rs. 80 lakhs. In addition to this value of Intra State Supplies on which GST is chargeable at Nil rate was 20 lakhs, value of Intra state exempt supplies under section 11 of CGST Act, 2017 was 25 lakhs. There was also an inward supply of 26 lakhs on which tax was paid under RCM. Determine his eligibility to opt for Composition scheme in Financial Year 2018-19. Refer to the legal provisions that stands as on 01/04/2019. **10 CO 3**
- Q 9. Mr. Sayak on occasion of his friend Yashwardhan's birthday, plans for a surprise Birthday Party. After making all other arrangements he plans to order food on Zomato. One of the restaurants mentioned the prices of dishes inclusive of GST @ 5%. Calculate the amount of tax and amount without tax if he orders the following items from menu which are subject to GST at uniform rate of 5%.

Item	Rate per plate
2 Chicken Tikka	300
2 Mutton Seekh Kabab	350
2 Veg Tandoori Platter	400
2 Dal Makhni	230
1 Malai Kofta	250
2 Kadhai Paneer	225
2 Veg Biryani	230
2 Masala Butter Chicken	350
2 Chicken Fry Curry	350
2 Chicken Dum Biryani	320
15 Butter Naan	30 per piece
2 Pineapple Raita	150

**15 CO 3**

Q 10. What is Supply? What are the essentials to characterize a transaction as supply? Is there any exception relating to such essentials? In light of above, determine if following will be covered within the scope of supply (Cite the relevant legal principle in support of your answer along with illustrations):

- e. Import of services from a related person in the course or furtherance of business whether or not for a consideration
- f. Maruti Suzuki Ltd. engages Nexa as an agent to sell motorcycle on its behalf. For this purpose, Maruti Suzuki Ltd. has supplied 500 cars to the showroom of Nexa located in Mumbai.
- g. Services by an employee to the employer in the course of or in relation to his employment.
- h. Raheja Builders (a registered taxable person) receives architectural design supplied by a foreign architect to design a residential complex to be built in Faridabad for a consideration of Rs 1 crore.

**25 CO 3**

