

Roll No.
SAP ID



UNIVERSITY OF PETROLEUM AND ENERGY STUDIES
End Semester Examination, July 2020
Open Book – Through Blackboard Learning Management System

Course: CUSTOM AND GST II (Hons 3)
Programme: B. Com LLB (TL)
Course Code: LLBL483

Semester: VIII

Time: 03 hrs.

Max. Marks: 100

Instructions:

As this examination is in open-book format, the students are expected to demonstrate a very high degree of Academic Integrity and not copy contents from resources referred. Instructors would look for understanding of the concept by the students and any similarity found from resources online/ offline shall be penalized in terms of deduction of marks and even cancellation of paper in requisite cases. The online examination committee of the School would also look for similarity of two answer scripts and if answer scripts of two or more students are found similar, both the answer scripts shall be treated as copied and lead to cancellation of the paper. In view of the aforesaid points, the students are warned that they should desist from using any unfair means.

All Questions are Compulsory
Answer each question in not more than 500 words

S. No.		Marks	CO
1	Whenever a transaction takes place, different kinds of documents are issued under different circumstances for procedural compliances under GST, like tax invoice, receipt voucher, credit note, debit note etc. Explain the meaning of Tax Invoice, Receipt Voucher, Debit note and Credit note.	20	3
Ans.			
2	State the provisions for 'Clearance of goods for home consumption' under the Customs Law.	20	3
Ans.			
3	Under GST, Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period. State the provisions under GST related to 'Assessment of Non-filers of Returns' and 'Assessment of Unregistered persons'.	20	4
Ans.			
4	Write a detailed note on Procedure for Import of cargo through Sea Route.	20	4
Ans.			
5	Determine the Customs Duty payable including the safeguard duty of 20%, for Goods with Assessable Value of INR 20,00,000 considering BCD @ 10%, IGST @ 18%. Education Cess and SHEC are to be charged at 2% and 1% respectively	20	4
Ans.			

I,, understand that submitting work that isn't my own may result in failure in this paper and I may also be subject to Disciplinary Proceedings as per the Academic Integrity policy of the University.

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