

**2023/TDC (CBCS)/EVEN/SEM/  
COMHCC-602T/406**

**TDC (CBCS) Even Semester Exam., 2023**

**COMMERCE**

**( Honours )**

**( 6th Semester )**

Course No. : COMHCC-602T

**( Indirect Tax Laws )**

*Full Marks : 70*

*Pass Marks : 28*

*Time : 3 hours*

*The figures in the margin indicate full marks  
for the questions*

**SECTION—A**

Answer any *ten* of the following questions :  $2 \times 10 = 20$

1. Who are the members of GST Council?
2. Write two powers of GST Council.
3. Mention two types of GST registration.

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*( Turn Over )*

4. Define 'supply' under GST.
5. Determine the time of supply from the following information :
  - 2nd April, 2022 : Invoice issued
  - 3rd April, 2022 : Removal of goods for sale
  - 28th March, 2022 : Payment received by the supplier
6. What are HSN and SAC codes?
7. What do you understand by the term 'reverse charge' in GST?
8. What is meant by input tax credit?
9. What are the documents required for claiming input tax credit?
10. Write two objectives of audit under GST.
11. What is the significance of e-way bill in GST system?
12. What do you mean by zero-rated supply?

13. What is meant by 'warehousing' under custom?
14. Define the term 'excisable goods'.
15. Write a short note on bill of entry.

SECTION—B

Answer any *five* of the following questions :

10×5=50

16. What are the major defects in the structure of indirect taxes prior to GST? Explain the rationale of GST. 5+5=10
17. State the different types of GST invoice. Also mention mandatory requirement of GST invoice. 5+5=10
18. Discuss in detail the rules for determining place of supply of services within India.
19. Distinguish between composite and mixed supply. Discuss the provision regarding composite and mixed supply under GST. 2+8=10

20. Explain the conditions for taking input tax credit.
21. Discuss the provisions of apportionment of credit under Section 17 of GST.
22. Write a note on procedure for GST assessment. Discuss the various types of assessment under GST. 4+6=10
23. What is e-filing of GST? What are the procedures and formalities to be followed by e-commerce operators under GST? 2+8=10
24. Discuss in detail the different types of custom duties prevailing in India.
25. Discuss the provision of the Custom Duty Act, 1962 regarding notified goods and specified goods.

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