

Roll No. 0102441.....

**BBA-603(N)**

**B. B. A. (Sixth Semester)  
EXAMINATION, May, 2019**

**(New Course)**

**Paper Third**

**GOODS AND SERVICE TAX**

*Time : Three Hours ]*

*[ Maximum Marks : 70*

**Note :** Attempt questions from all Sections as directed.

**Inst. :** The candidates are required to answer only in serial order. If there are many parts of a question, answer them in continuation.

**Section—A**

**(Short Answer Type Questions)**

**Note :** Attempt all questions. Each question carries 3 marks.

1. (A) How are value of supply and place of supply determined under GST ?
- (B) What are the sanned documents required to be filed under GST along with application for registration ?
- (C) When is supply of any service treated as expert of service under GST ?

**(B-11) P. T. O.**

[ 2 ]

BBA-603(N)

- (D) How will you determine location of receipt of service under GST ?
- (E) What do you mean by "Reverse charge" and "Zero-rated supply" ?
- (F) What is the due date for furnishing the annual return in Form GSTR-9, Form GST-R9A and Reconciliation Statement in Form GSTR-9C for the financial year 2017-18 ?
- (G) Are the persons who maintain website liable to GST on commission from website users ?
- (H) Give a classification of services.
- (I) "The constitution of India states that 'works contract' is deemed sale of goods while CGST Act states that it is deemed supply of service." Comment on this statement.
- (J) Define 'aggregate turnover' and 'agriculture' for the purpose of GST.

**Section—B**

**(Long Answer Type Questions)**

**Note :** Attempt any *two* questions. Each question carries 10 marks.

- 2. "The GST Law was introduced in India to replace the multiple taxes and introduced on the theme one nation, one tax." Elucidate this statement.
- 3. There are still certain issues which are creating serious difficulties for the trade and industry in GST. Explain these issues.

(B-11)

[ 3 ]

- 4. What is the procedure for registration under Goods and Service Tax ? Can a person have multiple registration within same state ?
- 5. How will you define "supply" which is the taxable event under GST ? Explain the provisions of CGST/SGST Act, 2017 related to time of supply of goods and time of supply of services.

**Section—C**

**(Long Answer Type Questions)**

**Note :** Attempt any *two* questions. Each question carries 10 marks.

- 6. What do you mean by intra-state trade or commerce or intra-state supplies ? How will you determine supply in the course of intra-state trade or commerce ?
- 7. Define input tax credit. Explain the eligibility and conditions for taking input tax credit.
- 8. What is GST Council ? Explain the recent GST rate reduction on goods and services notified by GST Council.
- 9. Write short notes on any *two* of the following :
  - (a) Composition Levy
  - (b) Payment of Taxes under GST
  - (c) GST Return
  - (d) Mandatory Registration under GST

BBA-603(N)

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(B-11)