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Total number of printed pages-5

19 (III) INTX 3-6 (H)

2019

INDIRECT TAX LAW

(B. L. Group)

Paper : 3-6

Full Marks : 80

Time : Three hours

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

Answer ***all*** questions.

1. Choose the correct option : 1×10=10
- (a) Indirect taxes are *progressive/ proportional* in nature.
- (b) A sale in which movement of goods takes place as a result of contract of sale from one state to another is called *Penultimate sale / Inter-state sale*.
- (c) A tax is an enforced contribution exacted in pursuant to *legislative authority / executive authority*.

Contd.

(d) France implemented GST in the year 1952/1954.

(e) Article 269A/279A of the Constitution of India outlines the composition and functions of the GST Council.

(f) *Schedule I / Schedule II* of the CGST Act specifies the activities to be treated as supply even if made without consideration.

(g) A *composite / mixed* supply comprising two or more supplies shall be treated as a supply of that particular supply that attracts highest rate of tax.

(h) The maximum rate of CGST prescribed under CGST Act is 20%/28%.

(i) Entry 92C/97 of the Union List provides for levy of service tax.

(j) CGST and IGST have different provisions for valuation of supply.

[True/False]

2. Answer the following : $2 \times 5 = 10$

(a) Are Indirect taxes regressive in nature ?

(b) What is 'Bill of Entry' ?

(c) What is Composition Levy ?

(d) What is GSTN ?

(e) What is aggregate turnover ?

3. Explain the salient features of Indirect taxes. What is the role of Indirect taxes on a developing country like India ? 12

Or

Differentiate between with suitable illustrations : $6+6=12$

(a) Direct and Indirect taxes

(b) Single and Multiple taxation.

4. Trace the historical development of customs law in India. What are the constitutional provisions governing the levy of customs duty in our country. 12

Or

Write notes on : $6+6=12$

(a) Central Sales tax

(b) Excise duty.

5. Enumerate the deficiencies of the existing indirect taxes which led to the need for ushering into GST regime in India. Also discuss the dual GST model as introduced in India. $8+4=12$

Or

List the Central and State levies which have been subsumed into GST in India. Discuss how GST resolve the double taxation dichotomy under the previous Indirect tax laws.

4+8=12

6. What are the advantages of taking registration in GST ? Can a person without registration collect GST and claim Input tax credit (ITC) ? Is there a provision for a person to get himself voluntarily registered though he may not be liable to pay GST ?

6+3+3=12

Or

Whether the registration granted to any person under the GST law is permanent. What happens when the registration is obtained by means of wilful mis-statement fraud or suppression of facts ? Does cancellation of registration impose any tax obligations on the person whose registration is so cancelled ?

4+4+4=12

7. Discuss the salient features of the Assam Goods and Services Tax Act, 2017. 12

Or

Write notes on :

6+6=12

- (a) Assessment procedure under the Assam Goods and Services tax Act, 2017.
(b) Appeals and Revisions under AGST Act, 2017.

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19 (III) INTX (H)

2018

INDIRECT TAX LAW

(BL Group)

Paper : 3·6 (H-3)

Full Marks : 80

Time : Three hours

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

1. Answer the following :: 1×10=10
- (a) Value Added Tax (VAT) is levied at first stage of sale/multistage of sale.
- (b) Cenvat is applicable in respect of excise duty/excise duty and service tax.
- (c) As per Section 2 (27) of the Customs Act, 1962, India includes the territorial waters of India extended to (12/16) nautical miles into sea from the appropriate base line.

Contd.

- (d) Excisable goods means goods specified in the First Schedule and Second Schedule to the Central Excise Tariff Act, 1985 as being subject to the duty of excise and includes salt. (True/False)
- (e) In case of prosecution for an offence under the Customs Act, 1962 the court presumes the existence of culpable mental state on the part of the accused. (True/False)
- (f) The term 'baggage' under Section 2(3) includes motor vehicles. (True/False)
- (g) The levy of Service tax in India can be traced back to the recommendations of Prof. Dr. Raja J. Chelliah/Prof. Nicholas Kaldor.
- (h) A dealer engaged in effecting inter-state sale is required to get himself registered where his turnover exceeds specific amount/any amount.
- (i) A half yearly return/a quarterly return is to be filed by each assessee under the service tax law.
- (j) A government department is a dealer/ is not a dealer under the CST Act, 1956.

2. Answer the following: $2 \times 5 = 10$

(a) What is VAT?

- (b) What is "unjust enrichment"?
- (c) What is CENVAT?
- (d) What do you understand by the term 'baggage rule'?
- (e) What is CETA?

3. What is an Indirect tax? Differentiate between a direct and an indirect tax. Also give a brief account of various indirect taxes that got subsumed into the GST in our country. $2+6+4=12$

Or

Discuss the following by referring to the appropriate legal provisions: $6+6=12$

- (a) Central Sales tax
- (b) Central Excise duty.

4. Discuss about the background and application of Excise Law in India. 12

Or

Explain the law relating to valuation of excisable goods for the purpose of charging excise duties. 12

5. What are the different types of customs duties levied under the Customs Act, 1962? State in brief the procedure of clearance of "export goods". 12

Or

State the provisions relating to self-assessment and reassessment under the Customs Act, 1962. 12

6. What is registration of dealer under the CST Act 1956 ? Is it necessary for a dealer to get himself registered under the CST Act ?
4+8=12

Or

Write short notes on : 3×4=12

- (a) Declared goods
 - (b) Turnover
 - (c) Issue of duplicate registration certificate
 - (d) Compulsory registration.
7. What is Service tax ? Write a detailed note on the administration of service tax in India after the introduction of GST. 12

Or

Write short notes on : 3×4=12

- (a) Negative List
- (b) Reverse charge
- (c) Registration under Service tax laws
- (d) Administration of Service tax.