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63/1 (SEM-6) DSE3/COMHE6036/
DSE2B/COMRE6026

2025

COMMERCE

Paper : COMHE6036/COMRE6026

(Indirect Tax and Law)

Full Marks : 80

Pass Marks : 32

Time : Three hours

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

1. Choose the correct answer : (any six)
1×6=6

(i) Area up to _____ miles inside sea is "India" for the purpose of levy of GST.

- (a) 200 nautical
- (b) 100 nautical
- (c) 50 nautical
- (d) 20 nautical

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Contd.

(ii) Which of the following taxes is not subsumed under GST ?

- (a) Central Excise Duty
- (b) Service Tax
- (c) VAT
- (d) Income Tax

(iii) What is the threshold limit for registration under GST for special category states ?

- (a) Rs. 10 Lakh
- (b) Rs. 20 Lakh
- (c) Rs. 40 Lakh
- (d) Rs. 50 Lakh

(iv) How many GST returns are required to be filed by a normal tax payer ?

- (a) 1
- (b) 2
- (c) 3
- (d) 4

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(v) How can GST payment be made ?

- (a) Online through GST portal
- (b) Offline through bank
- (c) Both (a) and (b)
- (d) Neither (a) nor (b)

(vi) What is the GST council ?

- (a) A constitutional body
- (b) A statutory body
- (c) An advisory body
- (d) A regulatory body

(vii) What is the GST structure in India ?

- (a) Single rate
- (b) Dual rate
- (c) Multi rate
- (d) Harmonized rate

(viii) Who pays VAT ?

- (a) The manufacturer
 - (b) The wholesaler
 - (c) The retailer
 - (d) The consumer
- (ix) Who collects CGST ?
- (a) State Governments
 - (b) Central Government
 - (c) Local bodies
 - (d) U. T. Government

(x) What is IGST ?

- (a) Tax levied on intra-state supplies
- (b) Tax levied on inter-state supplies
- (c) Tax levied on imports
- (d) Tax levied on export

2. Answer the following : **(any five)** $2 \times 5 = 10$

- (i) What is the full form of GSTIN ?
- (ii) What are the GST rates for essential items and luxury items ?

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(iii) What is the due date for payment of GST ? Can GST payment be made online ?

(iv) What is the purpose of GST Audit ? Who can conduct a GST Audit ?

(v) What is the purpose of GST refund ? Can GST refund be claimed online ?

(vi) Who is required to register under VAT ? What is the VAT registration certificate ?

(vii) Define "taxable Person" under CGST Act, 2017.

3. Answer **any six** of the following questions : $5 \times 6 = 30$

(i) Mention the different types of indirect taxes in India levied by the Union and States Government before the implementation of GST.

(ii) What is GST ? Mention **any six** features of GST. $2+3=5$

(iii) Mention the threshold limit for taking registration under GST Act.

(iv) Explain the Inter-State Supply of goods under GST with examples.

(v) Explain the benefits of GST to consumers.

(vi) What are the conditions for opting composition scheme under Goods and Services Tax?

(vii) Difference between casual taxable persons and non-resident taxable persons.

(viii) Mention the cases where Input Tax Credit (ITC) under GST can not be availed.

(ix) Explain Apportionment of credit and Blocked of credit under GST.

(x) What is aggregate turnover? Write the threshold limit of Assam and Maharashtra.

4. Answer **any two** of the following questions :
10×2=20

(i) Write a note on the history of Indirect taxes in India.

(ii) What is GSTN? Explain the functions of GSTN.
2+8=10

(iii) Discuss the procedure for registration under GST.

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(iv) What is e-way bill? When should an e-way bill be generated? Mention the cases when generation of e-way bill is not required.
2+4+4=10

5. Answer **any one** of the following questions :
14×1=14

(i) Write short notes on (with reference to CGST Act, 2017) :
2×7=14

(a) Goods

(b) Capital goods

(c) Inward supply

(d) Outward supply

(e) Place of business

(f) Business vertical

(g) Output tax

(ii) Mention the activities to be treated as supply of goods or services under GST law.

(iii) Explain the different types of registration under GST Act. What are the advantages does a tax payer enjoy by registering under GST?