



B-2008000106050101

Third Year B. Com. (Sem. VI) Examination

April - 2022

Indirect Taxes - VII

Time : 2 Hours]

[Total Marks : 50

Instructions :

(1)

नीचे दशांश के निशानीवाणी विगतो उत्तरवही पर अवश्य लक्ष्मी. Fillup strictly the details of signs on your answer book.	Seat No.:
Name of the Examination :	<input type="text"/>
☛ T. Y. B. Com. (Sem. VI)	<input type="text"/>
Name of the Subject :	<input type="text"/>
☛ Indirect Taxes - VII	<input type="text"/>
☛ Subject Code No. :	<input type="text"/>
☛ Section No. {1, 2,.....} :	<input type="text"/>
2 0 0 8 0 0 0 1 0 6 0 5 0 1 0 1	<input type="text"/>
	Student's Signature

(2) Question 1 is mandatory.

(3) The number on the right shows the marks of the question.

1 Answer in brief : 10

- (1) What is taxable supply?
- (2) Explain with example: Causal taxable person
- (3) What is input tax credit?
- (4) What is annual return?
- (5) State the example of transaction value method?

2 (a) Explain in brief the time of supply of services. 7

(b) State the procedure for registration under GST act. 7

OR

(a) At what point of time, one can avail input tax credit? 7

(b) Describe the procedure of offline GST payment in bank. 7

3 Explain any two in detail under GST act : 14

- (1) Refund in certain cases
- (2) Audit by tax authorities
- (3) Assessment of unregistered person

OR

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1

[Contd.....

- (a) State the types of custom duties and explain any three duty with example. **7**
- (b) Who require to furnish form GSTR-3 ? **7**
- 4** Write a Short note : (any three) **12**
- (1) The fall back method
 - (2) Registration certificate
 - (3) Time limit for taking input tax credit
 - (4) Assessment for registered person
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