2023

LAW

Principles of Taxation Law-II (Direct Taxation)

Paper - 902

(NEW SYLLABUS)

Full Marks : 80 Time : 3 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give answers in their own words as far as practicable.

GROUP-A

(Goods & Services Tax)

[Marks : 56]

Answer **question no. 1** and any **four** from the rest:

1. Answer any **four** questions : 2×4=8

   a) Give two salient features of Goods and Services Tax.

   b) What is goods and services compensation cess?

   c) When the reform process of Indirect Taxes was initiated?

   d) From which date Goods and Services Tax is implemented in India?

   e) State two advantages of Goods and Services Tax.

f) Which type of Goods and Service Tax are levied on intra-state supply?

2. Discuss the brief history of Goods and Services Tax in India. 12

3. Explain the procedure of registration under GST Act. 12

4. Write about casual taxable person and taxable person. 12

5. "Securities is neither goods nor services under GST Act"-Explain. 12

6. What is'transaction in money? Give an example of it. 12

7. State the salient features of Goods and Services Tax. 12

GROUP-B

(Customs Duty)

[Marks : 24]

Answer **question no. 8** and any **one** from the rest:

8. Answer any **six** questions: 2×6=12

a) When did Custom Act, 1962 come into force?

b) What is Coastal Goods?

c) What is the basic condition for levy of custom duty?

d) Who is liable to pay tax in case of import goods?

e) What is the purpose of custom duty?

f) What is warehoused goods under custom duty?

g) Which sections of custom Acts 1962 deals with power to approve landing places and specify limits of custom area?

h) What includes"assessment"as per section 2(2)of the Custom Act?

9. What is Custom Duty and what are its objectives and types? 12

10. Write short notes on the following: 6×2=12

i) Bill of Entry

ii) Bill of Export.
