2022

LAW

Principles of Taxation Law-II (Indirect 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

   i) When the reform process of Indirect Taxes in India was initiated?

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

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

   iv) State two important advantages and two disadvantages of Goods and Services Tax.

   v) What is goods and services compensation cess?

vi) Which types of goods and services tax are levied on intra-state supply?

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

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

4. What is meant by 'transaction in money'? Is such transaction taxable under GST? Give one example of such transaction. 4+6+2=12

5. 'Securities are neither goods nor services under Goods and Services Act' – Explain in details. 12

6. Write notes on: 6+6=12

a) Casual taxable person and

b) Taxable person

7. Explain the Procedure of registration under GST, Act. 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

i) When did Customs Act 1962 come into force?

ii) Which section of customs Act 1962 deals with power to approve landing places and specify limits of custom area?

iii) What includes 'assessment' as per section 2(2) of the customs Act 1962?

iv) What is 'Coastal Goods'?

v) What is the basic conditions for levy of Custom Duty?

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

vii) What is warehoused goods under Custom Duty?

viii) What is the purpose of Custom Duty?

9. What is Custom Duty? Explain the objectives and types of Custom Duty. 4+8=12

10. Define the following terms under the Custom Act 1962: 3×4=12

i) Assessment

ii) Bill of Entry

iii) Bill of Export

iv) Warehouse
