2024

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.

Answer **Q. No. 1** and any **five** from the rest:

1. Answer any **ten** questions : 2×10=20

a) State four advantages of Goods and Service Act.

b) When does Goods & Service Act was enforced in India?

c) What do you mean by goods and services compensation cess?

d) Write two essential features of Goods & Services Act?

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

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

g) What is the basic condition for levy of customs duty?

h) Define warehoused goods under customs duty.

i) What do you mean by customs duty?

j) Define the term assessment under Customs Act.

k) Write about the power to approve landing places and specify the limits of custom area?

l) Who are taxable person?

2. Write the importance of Goods & Services Tax Act in India. 12

3. How registration is done under GST Act? 12

4. How far Constitution is amended for incorporating GST? 12

5. Discuss on Input Tax Credit and Blocked credit. 12

6. Write a note on mixed and composite supply. 12

7. State the cases when registration is compulsory under GST. 12

8. Define the term Export and Import under Custom and Duty Act. 12

9. Write a note on Confiscation and Penalty under the Custom and Duty Act. 12
