2025

LAW

Principles of Taxation Law-II

(Indirect Taxation)

Paper - 902

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) In which year Goods and Service Act was enacted?

b) Define goods and services compensation cess.

c) State the advantages of Goods and Service Act.

d) When the reform process of Indirect Taxes was initiated?.

e) Discuss two essential features of Goods and Services Act.

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

g) Discuss warehoused goods under customs duty.

h) Define custom duty.

i) Who is liable to pay tax?

j) What is assessment under Custom Act?

k) Discuss the limits of custom area.

l) What is Input Tax Credit?

2. Write the difference between Input Tax Credit and Blocked Credit. 12

3. Discuss the registration procedure under GST. 12

4. Discuss the significance of Goods and Services Tax Act in India. 12

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

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

7. State the importance of Custom and Duty Act. 12

8. Define supply and negative list of supply. 12

9. Write a note on E-Return procedure? 12
