

Total No. of Printed Pages—4

6 SEM TDC GST L & P (CBCS) C 614

2025

(May)

COMMERCE

(Core)

Paper : C-614

(GST Law and Practice)

Full Marks : 80

Pass Marks : 32

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) Write True or False : 1×4=4

- (i) In case of services by an insurance agent to Ms. ABC Insurance Co. Ltd., GST is to be paid by insurance agent.
- (ii) Banking services provided by the Department of Post are exempted from GST.
- (iii) GST is levied on supply of all goods and services except alcoholic liquor for human consumption.
- (iv) Reverse charge is applicable for both intra-State and inter-State supplies.

(b) Fill in the blanks :

1×4=4

- (i) _____ is one of the greatest tax reforms in India.
- (ii) _____ chairs the GST Council meetings.
- (iii) _____ Government entity administers and collects Central Goods and Services Tax (CGST).
- (iv) The value of supply of goods and services shall be the _____.

2. Write short notes on any *four* of the following : 4×4=16

- (a) Actionable claims
- (b) Reverse charge mechanism
- (c) GST Council
- (d) GST rate under composition scheme
- (e) E-way bill
- (f) Place of supply

3. (a) Discuss the concept of Goods and Services Tax. Point out the reasons and adoption of GST in India and discuss its merits and demerits.

14

Or

- (b) What do you mean by indirect tax? Explain its merits and demerits. How does it differ from direct tax? 3+7+4=14

4. (a) What are the activities to be treated as supply of goods or supply of services as per Schedule II of the CGST Act, 2017? 14

Or

- (b) What do you mean by return? Discuss the need and purpose of filing return under GST. 6+8=14

5. (a) Define the concept of supply. What are zero-rated supplies under the GST Act? 4+10=14

Or

- (b) What is tax invoice? When should a tax invoice be issued for supply of goods? 3+11=14

Or

- (c) What are the differences between Casual Taxable Person and Non-Resident Taxable Person? 7+7=14

6. (a) Discuss the procedure for obtaining registration under the GST Act. 14

Or

- (b) What is the meaning of the term 'inspection'? Who can order for carrying out 'inspection' and under what circumstances? When do goods become liable to confiscation under the provisions of the CGST/SGST Act?

4+5+5=14

★ ★ ★