

Roll No



**PRESIDENCY UNIVERSITY
BENGALURU**

SET B

**SCHOOL OF LAW
END TERM EXAMINATION - JAN 2024**

Semester : Semester IX - 2019

Course Code : LAW321

Course Name : Indirect Taxation

Program : BBA LLB Honors

Date : 08-JAN-2024

Time : 1:00 PM - 4:00 PM

Max Marks : 100

Weightage : 50%

Instructions:

- (i) Read all questions carefully and answer accordingly.
- (ii) Question paper consists of 1 part.
- (iii) Scientific and non-programmable calculator are permitted.
- (iv) Do not write any information on the question paper other than Roll Number.

ANSWER ALL THE QUESTIONS

10 X 10M = 100M

1. GST is a simplified tax structure. Justify the statement.
(CO1) [Comprehension]
2. How is the revenue collected through a cess typically allocated, and how does this differ from the allocation of tax. Explain the difference between cess, fee, duty and tax with relevant case laws.
(CO1) [Comprehension]
3. Explain the provisions on the categories of goods subject to prohibition under the Customs Act.
(CO2) [Comprehension]
4. Explain the concept of Reverse Charge Mechanism in GST and specify the circumstances in which it is applicable.
(CO2) [Comprehension]
5. Safeguard duty and protective duty, though both tools employed by governments to shield domestic industries. Explain the difference between safeguard duty and protective duty
(CO3) [Comprehension]
6. State whether the following are supply of goods/services, as per GST law, with brief reasons: (i) Mr. A availed the architectural services of his son living in France (free of cost) for designing his residential building and factory layout. (ii) Lease of land for two-wheeler parking stand. (iii) Permitting use of registered patent for annual fee. (iv) Transfer of tenancy right by executing and registering a document.
(CO3) [Application]
7. Opium, Indian hemp and other narcotic drugs and narcotics are not taxed and exempt supply includes supply of any goods or services or both which attracts nil rate of tax and which may be wholly exempt from tax, but excludes non-taxable supply. Discuss the validity of the statement explain
(CO4,CO3) [Application]

8. Raju Pvt Ltd. receives the order and advance payment on 5th January for carrying out an architectural design job. It delivers the designs on 23rd April. By oversight, no invoice is issued at that time, and it is issued much later, after the expiry of prescribed period for issue of invoice. When is the time of supply of service?
(CO4) [Application]
9. Ritu limited (Noida, UP) instructs Kamal Limited (Agra, UP) to supply certain goods to Mr. Varad of Jaipur, Rajasthan. Accordingly, Kamal Limited supplies the specified goods to Mr. Varad, on behalf of Ritu Limited. Determine place of supply
(CO4) [Application]
10. What distinguishes goods from services in the context of Goods and Services Tax (GST), and how does the inclusive coverage of both categories contribute to the functionality of the GST system?
(CO4) [Application]