

(i) Printed Pages: 2

Roll No.

(ii) Questions : 14

Sub. Code :

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Exam. Code :

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Bachelor of Business Administration 4th Semester

1048

GOODS AND SERVICE TAX

Paper-BBA-225

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt any **FOUR** questions out of **SIX** from Section A and **TWO** questions from Section B and Section C.

SECTION—A

1. What is Goods and Service Tax ?
2. Write a note on Zero Rated Supply.
3. Explain the term Electronic Credit Ledger.
4. What is tax invoice and bill of supply ?
5. What is GSTN ?
6. What is Composition Levy Scheme ?

SECTION—B

7. Explain in detail the procedure of Registration under GST.
8. What are the powers of the officers under GST ?
9. When registration is required under GST ? What are the similarities and dissimilarities between earlier taxation system and GST regime ?
10. Discuss in detail the GST Valuation Rules.

SECTION—C

11. What is Input Tax Credit (ITC) ? Explain various provisions to claim credit under GST and its utilization.
12. Discuss the provisions regarding payment of taxes under GST.
13. Explain the following :—
 - (a) Supply in the course of inter state trade.
 - (b) Supply in the course of intra state trade.
14. What is an appeal under GST ? What is the procedure for filing appeal under GST ?