

Name:	
Enrolment No:	

**UNIVERSITY OF PETROLEUM AND ENERGY STUDIES**  
**End Semester Examination, May 2021**

<b>Course: GST III (State) (Hons. 2)</b> <b>Programme: B.Com. LL.B. (Taxation Law)</b> <b>Course Code: CLTX 4003</b>	<b>Semester: VIII</b> <b>Time: 03 hrs.</b> <b>Max. Marks: 100</b>
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**SECTION A (30 Marks)**

1. Each Question will carry 5 Marks
2. Instruction: Write a short note on following. Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).

S. No.		CO
Q 1	Collection of tax at Source	CO 1
Q 2	GST Compensation Cess	CO 1
Q 3	Consumer Welfare Fund	CO 1
Q 4	Tax invoice	CO 1
Q 5	Power to grant Exemption from Tax	CO 1
Q 6	Tax liability on Composite and Mixed Supplies	CO 1

**SECTION-B (50 Marks)**

1. Each Question will carry 10 Marks
2. Instruction: Attempt all questions in this section. Support your answers with relevant legal provisions and case laws (if any).

Q 7	<p>Goods and Services Tax Act makes a comprehensive provision for advance rulings to ensure that disputes are minimal. Timelines are also given within which the ruling is to be given by the concerned authority. In light of this, answer the following questions:</p> <ol style="list-style-type: none"> <li>a. What is an Advance Ruling?</li> <li>b. State the various authorities established under advance ruling</li> <li>c. State the broad objectives for setting up a mechanism of Advance Ruling under GST.</li> <li>d. What are the matters/questions that can be raised before AAR and the questions that cannot be raised before AAR?</li> </ol>	<b>CO 2</b>
Q 8	<p>E-Way Bill System under GST regime has achieved a new milestone of generation of 7.12 Crores E-way Bills in the month of March 2021. This is the highest number of e-way bills generated in any month during last three years' journey of E-Way Bill system. Similarly, on 24th March 2021, 27.86 Lakh E-Way Bills have been generated which is the highest in a day in last three years. A total of 180.34 Crores of e-Way Bills have been generated in last 3 years.</p> <p>In light of above statement answer the following questions:</p> <ol style="list-style-type: none"> <li>a. State the objectives and benefits of an e-way bill</li> </ol>	<b>CO 2</b>

	<p>b. Who can generate an e-way bill and what is its validity period?</p> <p>c. Critically examine the provisions relating to E-way Bill under GST and what are the recent steps taken to verify e-way bills?</p>	
Q 9	<p>In any tax system registration is the most fundamental requirement for identification of tax payers ensuring tax compliance in the economy. How registration helps to ensure tax compliance? Critically examine the merits and demerits of registration. Also, explain the procedure of registration under GST (you may draw a flowchart) and the cases where a person has to mandatorily be registered under GST?</p>	<b>CO 3</b>
Q 10	<p>In order to reduce the cost of tax compliance and simplify the procedure to pay taxes an alternative method of levy of tax designed for small taxpayers has been provided under GST. State the eligibility to avail this alternative method of payment of tax and the prescribed percentage of the rates. Who are the persons not eligible to avail this alternative method?</p> <p>Can a person who avails alternative method:</p> <ol style="list-style-type: none"> <li>avail Input Tax Credit on his inward supplies?</li> <li>avail credit of tax paid on purchases made from the composition dealer?</li> <li>issue a tax invoice under GST?</li> </ol> <p>Support your answer with relevant notifications under GST.</p>	<b>CO 1, 2</b>
Q 11	<p>Goods and Service Tax (GST) intended to simplify and streamline the tax flow structure. In order to give effect to the intended aim, the Act provides for the provisions relating to enforcement machinery i.e. power of tax officers to inspect, search and seize records for proper ascertainment of payment of tax and prevent evasion of tax.</p> <p>In light of this answer the following questions:</p> <ol style="list-style-type: none"> <li>What is the difference between search &amp; inspection?</li> <li>Who can order search under GST and when?</li> <li>What are the cases when arrest orders can be made under GST?</li> </ol>	<b>CO 1, 2</b>
<p><b>SECTION-C</b></p> <p><b>1. Question in this part will carry 20 Marks</b></p> <p><b>2. Instruction: Attempt any one question in this section. Support your answers with relevant legal provisions and case laws or illustrations (if any).</b></p>		
Q 12	<p>Supply includes sale, transfer, exchange, barter, license, rental, lease and disposal. If a person undertakes either of these transactions during the course or furtherance of business for consideration, it will be covered under the meaning of Supply under GST. In light of this answer the following:</p> <ol style="list-style-type: none"> <li>Describe the essential elements of a valid supply under GST. Explain with suitable illustration and exceptions (if any).</li> <li>Classify different forms of supply of goods and supply of service.</li> <li>Critically examine the activities that are neither supply of goods nor supply of services</li> </ol>	<b>CO 3</b>

Or

After implementation of GST the value of Goods and Services have become cheaper than the former tax regime. The policy is based on the welfare of general public and it demands that if prices of goods and services become cheaper than previously charged, the same benefit should be transferred to the end users. Thus, the traders shall be forced to pass the benefit of reduction in tax to the end users. In light of this state the provision implemented under GST to safeguard the rights of consumer. Support your answer with relevant case laws.

