



বিদ্যাসাগর বিশ্ববিদ্যালয়  
**VIDYASAGAR UNIVERSITY**  
**Question Paper**

**B.Com. Honours Examinations 2022**  
(Under CBCS Pattern)  
**Semester - VI**  
**Subject : ACCOUNTING & FINANCE**  
**Paper : C 14-T**  
**Indirect Tax Law**

**Full Marks : 60**  
**Time : 3 Hours**

*Candidates are required to give their answers in their own words as far as practicable.  
The figures in the margin indicate full marks.*

**Group - A**

1. Answer any *five* of the following questions : 2×5=10
- What is GSTN?
  - Describe the structure of GST Council.
  - Give any two examples of indirect tax.
  - Mention any two items which are exempted from GST.
  - What do you mean by 'Transfer of Input Credit'?
  - Define Import?
  - What is Anti-dumping duty?

(h) Define 'Dutiable Goods' as per Cumstoms Act.

**Group - B**

2. Answer any *four* of the following questions :

5×4=20

(a) Examine the following independent cases in relation to supply of goods and service under GST and give reasons for the answer.

- (i) Alia Constuction Ltd. (a registered taxable person) receives architectural design supplied by a foreign architect to design a residential house to built in Midnapore for a consideration of Rs. 50 lakhs. Does it qualify as supply?
- (ii) Ranveer buys a car for personal use and after a year sell it to a car dealer. Will the transaction be a supply in terms of CGST/SGST Act?
- (iii) Employer provides vehicles for official use, mean coupon, and telephone at residence of employee. Explain the implication of GST.
- (iv) A dealer of air conditioner (a registered taxable person) permanently transfers an air conditioner from hsi stock of trade, for personal use at his residence. Will the transaction constitute supply?
- (v) X Ltd. registered in West Bengal dealing in supply of electronics goods transfer some of its stock to its unit located in Bihar (intrstate trnaser). Whether such self-supplies in taxable under GST?

(b) State the person liable to pay GST in the following :

- (i) Services provided by an Arbitral Tribunal to any business entity having turnover in Rs. 50 Lacs in previous financial year.
- (ii) Sponsorship services provided by a company to an individual.
- (iii) Renting of immovable property service provided by the Central Government to a business entity registered under GST.
- (iv) Services bgy the director to the company located in Kashmir.
- (v) Services by members of Overseeing Committee to Reserve Bank of India.

(c) Explain the provisions related to time of supply of services where tax is payable under forward charges?

(d) What are the functions of GST Council?

- (e) Discuss whether GST is payable in the following five cases :
- (i) Services provided by way of vehicle parking to general public in a shopping mall.
  - (ii) Transportation of passengers by Metro.
  - (iii) The dance performance given by Sutapa is not a classical dance performance but a contemporary Bollywood style dance performance?
  - (iv) Transportation of agricultural produce, organic manure, milk a goods transport agency.
  - (v) Speed post services provided by Department of Posts, Government of India.
- (f) (i) RST Ltd. imported drawings and designs in paper form through professional courier and post parcels. However, the Assistant Commissioner of Customs valued these drawings and designs and levied duty on them. The company contended that customs duty cannot be levied on drawings and designs as they do not fall in the definition of goods under the Customs Act, 1962. Do you feel that the stand taken by the RST Ltd. is tenable in law?
- (ii) An importer imported consignment of goods chargeable to duty @40% ad valorem. The vessel arrived on 31st May. A bill of entry for warehousing the goods was presented on 2nd June and the goods were duly warehoused. In the meantime, an exemption notification was issued on 15th October reducing the effective customs duty to 25% ad valorem.

Thereafter, the importer filed a bill of entry for home consumption on 20th October claiming 25% duty. The customs department charged higher rate of duty @40% ad valorem. Give you view on the same, discussing the relevant provisions of the Customs Act, 1962.

**Group - C**

3. Answer any *three* of the following questions : 10×3=30

- (a) Describe 'inclusion' and 'exclusion' in respect of valuation of imported goods.
- (b) Mrs. Swapna (a register dealer under GST) furnished the following information relating to February, 2022. Find her GST liabilities if taxable supply attracts GST @5% (CGST 2.5% and SGST 2.5%).
  - (i) Supply of mobile phones for Rs. 3,00,000.

- (ii) Sale of newspapers for Rs. 50,000
- (iii) Sale of chemical fertilizers Rs. 4,20,000.
- (iv) Sale of salt for Rs. 10,000.
- (v) Sale of organic manure Rs. 10,000.
- (c) (i) When is registration under GST compulsory?
- (ii) Explain the procedure for GST registration.
- (d) Determine the time of supply in the following cases assuming that GST is payable under reverse charge :

Sl. No.	Date of receipt of goods	Date of payment by the recipient of the goods	Date of issue of invoice by the supplier
1	1 <sup>st</sup> July	25 <sup>th</sup> June	29 <sup>th</sup> June
2	1 <sup>st</sup> July	Payment is entered in the books of account on 30 <sup>th</sup> June and debited in recipient's bank account on 26 <sup>th</sup> June	29 <sup>th</sup> June
3	10 <sup>th</sup> July	12 <sup>th</sup> July	8 <sup>th</sup> July
4	5 <sup>th</sup> July	Payment is entered in the books of account on 28 <sup>th</sup> June and debited in recipient's bank account on 30 <sup>th</sup> June	1 <sup>st</sup> June
5	1 <sup>st</sup> July	Part payment made on 30 <sup>th</sup> June and the balance amount paid on 20 <sup>th</sup> July	29 <sup>th</sup> June

- (e) Write short note on any *two* :
- (i) Valuation rule for goods and services

(ii) Rationae for GST

(iii) Composite supply

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বিভাগ - ক

১. যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও :

২×৫=১০

- (ক) GSTN কি?
- (খ) GST পরিষদের গঠনের বর্ণনা কর।
- (গ) যে কোন দুটি পরীক্ষার উদাহরণ দাও।
- (ঘ) GST নিষ্কৃত যে কোন দুটি বিষয়ের নাম লেখ।
- (ঙ) Input Credit এর হস্তান্তর বলতে কি বোঝ?
- (চ) আমদানির সংজ্ঞা দাও।
- (ছ) মজুতকরণ বিরোধী শুল্ক কি?
- (জ) শুল্ক আইন অনুসারে শুল্কধীন পণ্যের সংজ্ঞা দাও।

বিভাগ - খ

২. যে-কোনো চারটি প্রশ্নের উত্তর দাও :

৫×৪=২০

- (ক) ইংরাজী প্রশ্ন দ্রষ্টব্য।
- (খ) ইংরাজী প্রশ্ন দ্রষ্টব্য।
- (গ) পরিষেবা সরবরাহের সময় সম্পর্কিত বিধানগুলি ব্যাখ্যা কর যেখানে ফরোয়ার্ড চার্জের অধীনে কর প্রদেয়?
- (ঘ) GST কাউন্সিলের কাজগুলি কী কী?
- (ঙ) ইংরাজী প্রশ্ন দ্রষ্টব্য।
- (চ) ইংরাজী প্রশ্ন দ্রষ্টব্য।

বিভাগ-গ

৩. যে-কোনো তিনটি প্রশ্নের উত্তর দাও :

১০×৩=৩০

(ক) আমদানিকৃত পণ্যের মূল্যায়নের ক্ষেত্রে যেসব ব্যয় অন্তর্ভুক্ত হয় এবং যেসব ব্যয় অন্তর্ভুক্ত হয় না তাদের বিবরণ দাও। ৫+৫

(খ) ইংরাজী প্রশ্ন দ্রষ্টব্য।

(গ) (i) কখন GST-রেজিস্ট্রেশান বাধ্যতামূলক?

(ii) GST রেজিস্ট্রেশানের প্রক্রিয়াটি ব্যাখ্যা কর। ৫+৫

(ঘ) ইংরাজী প্রশ্ন দ্রষ্টব্য।

(ঙ) টাকা লেখ যে কোন দুটি :

৫+৫

(i) দ্রব্য ও সেবার মূল্যায়নের আইন

(ii) GST এর যৌক্তিকতা

(iii) যৌগিক সরবরাহ