

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14 Sub. Code :

1	3	0	4	4
---	---	---	---	---

Exam. Code :

5	0	3	3
---	---	---	---

**Bachelor of Business Administration (FYUP) 3rd Semester
(2125)**

GOODS & SERVICES TAX

**Paper : NBBA 304 [Common With BBA Business Innovation
And Entrepreneurship (FYUP) 3rd Sem. & BBA Banking
Financial Services And Insurance (FYUP) 3rd Sem.]**

Time Allowed : Three Hours] [Maximum Marks : 80

**Note :— (1) Attempt any 4 questions from Section A. Each question
carries 5 marks.**

**(2) Attempt any 2 questions each from Sections B & C
respectively. Each question carries 15 marks.**

SECTION—A

1. Differentiate between Direct Tax and Indirect Tax.
2. What is Composition Levy Scheme?
3. Define Electronic Credit Ledger.
4. Write a short note on GST Eco System.
5. How is 'Time of Supply' determined for supply of goods through vouchers?
6. Under what circumstances, the registration of a dealer is cancelled?

SECTION—B

7. What are the shortcomings of previous tax structure in India leading to need of a new tax regime?
8. Discuss in detail persons liable for registration under GST.
9. Explain various classes of officers appointed under GST. What kind of powers are granted to officials as per GST Act?
10. What is Input Tax Credit? Explain its significance.

SECTION—C

11. Explain in detail about interstate supply of goods and services under GST.
12. Discuss various exemptions available under GST in detail.
13. Discuss in detail the rules for determining place of supply of goods.
14. Explain various penalties which are imposed u/s 122 of GST Act.