

BBC-16

M.Com. IVth Semester (Reg./Pvt./ATKT)

Examination, 2020

Taxation

Paper - III (703)

Goods & Service Tax - Law & Practice (New)

[Maximum Marks : Reg. 85

Pvt. 100

16

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250

Note :- All questions from each section carry equal marks. All questions are compulsory and answer limit are approximately 250 words. Start the answer of each section from new page. Maximum limit of pages of answer booklet are approximately 16 pages. Answer should be written by the student in his/her own handwriting mandatory. The first page of answersheet should be download by the student from university website www.bubhopal.ac.in is mandatory.

1. What are the benefits of registration under GST laws? What are the type of registration under GST? Explain in details.
2. What do you mean by supply? How to distinguish whether a particular supply involves supply of goods or supply of services?
- 3.

GST

Kalpana Engg. Ltd. Bhopal has made on aggrement to supply a machine for 6,50,000 Rs. Including following expenses —

Packing exp Rs. 4500, Design & drawing Rs. 16,500 Installation charges Rs. 20,000.

The recipient has additionally been charged 35,00 after sales services and Rs. 15,000 for transportation of machine. Calculate taxable value and payable GST if applicable rate are 12%.

4. Retruns
What are the various returns prescribed under GST laws?
5.
What are the mode of recovery of the under GST?