

A (Printed Pages 4)
(20620) Roll No.
BBA-VI Sem.

18069(A) (CV)

**B.B.A. VIth Semester Examination,
June - 2020**

**GOODS AND SERVICES TAX
(BBA-603)
(New)**

Time : Two Hours / [Maximum Marks : 75

Note : Attempt all the sections as per instructions.

Section - A

(Very Short Answer Type Questions)

Note: Attempt any four questions. Each question carries **3.75** marks. Very short answer is required not exceeding 75 words. $4 \times 3.75 = 15$

1. What do you mean by Deemed Registration?

P.T.O.

2. Define Mixed Supply.
3. What is meant by scrutiny assessment?
4. Define the term market value.
5. Who pay the tax under RCM?

Section - B

(Short Answer Type Questions)

Note : Attempt any one question out of the following three questions. Each question carries **15** marks. Short answer is required not exceeding 200 words. $1 \times 15 = 15$

6. Mr. Raghav of Modinagar sells 50,000 units of an article at the rate ₹ 10 per article. Purchaser is Mr. Kartik of Mumbai. GST rate is 12%. How GST will be shown in Invoice?
7. Who is liable to deduct TDS under GST Act?
8. State the non-appealable matters.

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Section - C

(Long Answer Type Questions)

Note : Attempt any **two** questions out of the following **five** questions. Each question carries 22.5 marks. Answer is required in detail. $2 \times 22.5 = 45$

9. What do you mean by Return? How many types of return are filed under GST Act?
10. Which types of exemptions are available to merchants under GST Act?
11. Explain the process of payment of Tax under GST system.
12. Discuss the following :
 - (a) Rationale of GST
 - (b) Reverse charge
13. From the following information determine the value of taxable supply :

	₹
Value of Equipment	12,50,000

(Including GST @ 12%)

- (i) The invoice value include the following:

(1) Taxes other than GST	5,000
(2) Loading charges	7,500
(3) Installation expenses	5,000
(4) Testing charges	2,500
(5) Inspection charges	2,500

- (ii) Other information :

(1) Subsidy received from Central Government for setting up factory in backward region.	25,500
(2) Subsidy received from third party for timely supply of machine to recipient	25,000
(3) Trade discount actually allowed shown separately in invoice.	15,000