

(4)

13. Discuss the constitutional amendments leading to VAT and give its justification.

V

(20516)

Roll No. ....

BBA-VI Sem.

18069

B. B. A. Examination, May 2016

VAT and Service-Tax

(BBA-603)

(New)

Time : Three Hours]

[Maximum Marks : 75

**Note:** Attempt questions from all Sections as per instructions.

**Section-A**

**(Very Short Answer Questions)**

Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.  $3 \times 5 = 15$

1. What is the new rate of Service-tax ?

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(2)

2. What do you mean by VAT?
3. Discuss the liability of a seller under VAT.
4. What is the time limit for filing VAT returns?
5. What do you mean by Service-tax?

#### Section-B

##### (Short Answer Questions)

Attempt any *two* questions out of the following three questions. Each question carries  $7\frac{1}{2}$  marks. Short answer is required not exceeding 200 words.  $7\frac{1}{2} \times 2 = 15$

6. Explain the concept of "service" and "declared service" under Service-tax.
7. Give the list of 15 services in respect of which Service-tax is payable.
8. What are the sources of service-tax law?

18069

(3)

#### Section-C

##### (Detailed Answer Questions)

Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail.  $15 \times 3 = 45$

9. Briefly explain the concept of 'Goods and Service-tax' with its benefits.
10. Discuss the Service-tax liability in the following cases:
  - (a) What consideration is partly received in money?
  - (b) Services provided by employee to the employer.
  - (c) Composite transaction involving sale of goods and services.
  - (d) Unincorporated association
  - (e) Services provided on Indian territorial waters.
11. Discuss broadly the powers and functions of Director General of Service-tax.
12. "Under VAT system, three methods have been recommended for computation of VAT." Discuss the statement. Which method do you think best method for a developing country like India?

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(3)

( 4 )

- (iii) Processing and developing charges 1,90,000
- (iv) Photography charges from studio 5,30,000
- (v) Video and C.D. shooting charges  
of marriages 3,00,000
- (vi) Outdoor shooting of funds and  
parties 1,20,000

N

(20517)

Roll No. ....

BBA-VI Sem.

**18069**

**B. B. A. Examination, May 2017**

**VAT and Service-Tax**

**(BBA-603)**

**(New)**

**Time : Three Hours] [Maximum Marks : 75**

**Note :** Attempt questions from all Sections as per instructions.

**Section-A**

**(Very Short Answer Questions)**

Attempt all the *five* questions of this Section.

Each question carries 3 marks. Very short answer is required not exceeding 75 words.  $3 \times 5 = 15$

1. Explain the term CENVAT.
2. What is current rate of Service-tax?

( 2 )

3. What do you mean by declared services?
4. Does VAT system require declaration forms? Discuss.
5. Who are liable to seek Service-tax registration?

**Section-B**

**(Short Answer Questions)**

This Section contains three questions, attempt any *two* questions. Each question carries  $7\frac{1}{2}$  marks. Short answer is required not exceeding 200 words.  $7\frac{1}{2} \times 2 = 15$

6. Differentiate between Sales-tax and VAT.
7. Write down the merits of VAT.
8. What are the provisions in respect of returns under VAT Act?

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( 3 )

**Section-C**

**(Detailed Answer Questions)**

This Section contains five questions, attempt any *three* questions. Each question carries 15 marks. Answer is required in detail.  $15 \times 3 = 45$

9. Who are eligible to avail for CENVAT? State the conditions for availing of credit under CENVAT.
10. Discuss the methods of computation of VAT.
11. Write a detailed note on Negative list approach of taxation of services.
12. Discuss broadly the provisions of Service-tax registration.
13. Calculate the value of taxable photography services of the following details :

	Rs
(i) Sales/Services of cameras	1,80,000
(ii) Unexported films sold	1,70,000

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13. What benefits are available to the registered dealer under Central Sales Tax?

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Roll No. ....

BBA- VI Sem.

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**B.B.A. Examination, May-2018**

**VAT and Service-Tax**

(BBA-603)

(New)

*Time : Three Hours ]*

*[Maximum Marks : 75*

**Note :** Attempt questions from **all** sections as per instructions.

**Section-A**

**(Very Short Answer Questions)**

**Note :** Attempt **all** the **five** questions of this section. Each question carries **3** marks. Very short answer in required not exceeding 75 words.

3×5=15

1. What is the difference between sales Tax system and VAT?

P.T.O.

2. Who are eligible to avail for CENVAT?
3. Define e-Way Bill under VAT.
4. Who is eligible to charge Service Tax?
5. What is Input Tax Credit (ITC)?

### Section-B

#### (Short Answer Questions)

**Note :** This Section contains **three** questions, attempt any **two** questions. Each question carries **7½** marks. Short answer is required not exceeding 200 words.

$$7\frac{1}{2} \times 2 = 15$$

6. Write a note on white paper on VAT.
7. What is the procedure for registration under Service Tax?
8. Briefly explain the assessment procedure under VAT.

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### Section-C

#### (Detailed Answer Questions)

**Note :** This section contains **five** questions, attempt any **three** questions. Each question carries 15 marks. Answer is required in detail.

9. Discuss the Jurisdiction and powers of the assessing officer under the VAT.
10. Write a detailed note on GST in India.
11. Discuss the rules of valuation of taxable services.
12. What are the statutory provisions relating to filing of returns under service tax?

18069\3

P.T.O.

12. What are the advantages and disadvantages of GST? Whether advantages are greater than disadvantages? Give reason for your answer.

13. Explain the concept of exemption under GST. What are the reasons to provide exemption under GST?

NA-593

( 4 )

(20519)

Roll No. ....

Total Questions : 13 ] [ Printed Pages : 4

**18069 (A)**

B.B.A. VIth Semester Examination, May-2019

**GOODS AND SERVICES TAX**

(BBA-603)

(New)

Time : 3 Hrs. ]

[ M.M. : 75

Note :- Attempt all the Sections as per instructions.

**Section-A**

**(Very Short Answer Type Questions)**

Note :- Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.

1. What is GST Council ?
2. How many countries around the world has adopted GST ?

NA-593

( 1 )

Turn Over

3. Define Aggregate Turnover.
4. Who is the Chairman of GST Council ?
5. Where is the Headquarter of Goods and Service Tax Network (GSTN) ?

#### Section-B

##### (Short Answer Type Questions)

**Note :-** Attempt any *two* questions out of the following three questions. Each question carries 7½ marks. Short answer is required not exceeding **200** words.

6. Under what conditions appellate authority can reject the appeal ?
7. Discuss the kinds of offence under GST regime.
8. What is the responsibility for a transporter in e-way bill system ?

#### Section-C

##### (Long Answer Type Questions)

**Note :-** Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail.

NA-593

( 2 )

9. Rainbow Steels Ltd. is a registered person and manufacturer of Heavy machineries. The company submitted the following information :

Items	Amount of GST Paid (₹)
1. Purchase of raw material	30,000
2. Expenses of staff's picnic	5,000
3. Transportation of raw material	10,000
4. Transformer used in the manufacture of machines	1,00,000
5. Debit note form the supplier of raw material	2,000

Calculate the ITC for the above data.

10. Which returns are mandatory to file under GST law ? Explain any *three* in detail.
11. Discuss the following :
  - (a) What is meant by Refund ?
  - (b) What documents are needed for claiming ITC ?

NA-593

( 3 )

Turn Over



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 TDS 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%)

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D

(Printed Pages 7)

(20721)

Roll No. ....

B.B.A.- VI Sem.

**18069 (A) (CV-II)**

**B.B.A. Examination, June-2021**

**GOODS AND SERVICES TAX**

**(BBA-603)**

**(New)**

*Time : 1½ Hours ]*

*[Maximum Marks : 75*

**Note :** Attempt **all** the sections as per instructions.

**नोट :** सभी खण्डों को निर्देशानुसार हल कीजिए।

**Section - A/ खण्ड - अ**

**(Very Short Answer Type Questions)**

**(अति लघु उत्तरीय प्रश्न)**

**Note :** This Section contains **five** questions.

Attempt any **two** questions. Each question carries 7.5 marks.  $2 \times 7.5 = 15$

**नोट :** इस खण्ड में पाँच प्रश्न हैं, किन्हीं दो प्रश्नों के उत्तर दीजिए। प्रत्येक प्रश्न 7.5 अंकों का है।

**P.T.O.**

1. Define Goods under GST Act.

माल को माल सेवा कर अधिनियम में परिभाषित कीजिए।

2. Explain the term "Business Vertical".

व्यवसाय ऊर्ध्वाधर शब्द को समझाइये।

3. Who may become the member of GST Council?

माल सेवा कर परिषद का कौन सदस्य हो सकता है?

4. Narrative the Capital structure of GSTN.

माल सेवा कर नेटवर्क के पूंजी ढाँचे का बयान करिए।

5. Who is to pay tax under reverse charge?

रिवर्स चार्ज में कर का भुगतान कौन करता है?

#### Section - B/ खण्ड - ब

#### (Short Answer Type Questions)

(लघु उत्तरीय प्रश्न)

**Note :** This section contains **three** questions.

Attempt any **one** question. Each

question carries 15 marks.  $1 \times 15 = 15$

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द्वारा रु. 2400 पैकिंग व्यय किया जाता है। यदि सोहम

15 दिनों में भुगतान करता है तो उसे प्रोत्साहन के रूप

में 2% अतिरिक्त छूट का प्रस्ताव भी दिया गया।

निर्धारित करिए :

(क) बीजक में दर्शायी गई ए.सी. के मूल्य को, यदि

जी.एस.टी. की दर 12% है।

(ख) यदि सोहम 15 दिनों में भुगतान करता है, तो

क्रेडिट नोट की राशि बताइये।

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