


Name:			
Enrolment No:			
<b>UNIVERSITY OF PETROLEUM AND ENERGY STUDIES</b> <b>End Semester Examination, December 2023</b>			
<b>Course: Goods &amp; Service Tax</b> <b>Program: BA/BBA/BCOM LL.B (H)-TL</b> <b>Course Code: CLCC4001</b>		<b>Semester: VII</b> <b>Time: 03 hrs</b> <b>Max. Marks: 100</b>	
<b>Instructions: Read all questions carefully and answer. Cite suitable legal provisions, case laws, amendments and illustrations wherever required.</b>			
<b>SECTION A</b> <b>(5Qx2M=10Marks)</b>			
S. No.		Marks	CO
	Attempt all questions from this section. All questions carry equal marks.		CO1
Q 1	Can a business voluntarily register for GST even if it doesn't meet the threshold limit? a) No, registration is mandatory only if the threshold limit is exceeded. b) Yes, a business can voluntarily register for GST even if it doesn't meet the threshold limit. c) Only businesses engaged in e-commerce activities can voluntarily register for GST. d) Only businesses engaged in export activities can voluntarily register for GST.	2	CO 1
Q 2	What is the rate applicable under GST to restaurant owner opting under composition scheme? a. 1% b. 2% c. 5% d. 6%	2	CO 1
Q 3	Special Category States include: a. Chandigarh b. Delhi c. Haryana d. Meghalaya	2	CO 1
Q 4	What would be included in the description of Goods under Sec 2(52) of CGST Act, 2017. a. Money b. Actionable Claims c. Securities d. All of above	2	CO 1

Q 5	The maximum rate for CGST is: a. 20 b. 28 c. 12 d. 18	2	CO 1
<b>SECTION B</b> <b>(4Qx5M= 20 Marks)</b>			
	Attempt all questions from this section. All questions carry equal marks.	<b>Marks</b>	<b>CO</b>
Q 6	Mr Raj, a registered person has availed GTA services on which he is liable to pay tax under reverse charge. He wishes to know whether he is required to issue an invoice.	5	CO 2
Q 7	Mixed Supply vs Composite Supply	5	CO 2
Q 8	What will be the place of supply if the goods are delivered by the supplier to another person on the direction of third person?	5	CO 2
Q 9	Briefly describe any five services on which reverse charge mechanism is applicable.	5	CO 2
<b>SECTION-C</b> <b>(2Qx10M=20 Marks)</b>			
	Attempt all questions from this section. All questions carry equal marks.	<b>Marks</b>	<b>CO</b>
Q 10	State whether the provision pertaining to tax collected at source under section 52 of CGST act , will be applicable in the below mentioned scenarios- (a) Fitan sells watch on its own through its own website (b) ABC limited who is dealer of Fitan brand sells watches though Slipkart an electronic commerce operator  <b>OR</b>  ITC of tax paid on input and input services is allowed under GST except a small list of items provided under Section 17(5). Briefly describe those goods/services on which credit is blocked.	10	CO 3
Q 11	AB Pvt. Ltd, Pune, Maharashtra, provides house keeping services. The company supply its services exclusively through an e-commerce website owned and managed by Hi-Tech India Pvt. Ltd., Pune. The turnover of AB Pvt. Ltd in the current financial year is Rs. 18 lakh.  Advise AB Pvt. Ltd. as to whether it is required to obtain GST registration in relation to provision contained in Section 23 and 24 of CGST Act, 2017.	10	CO 3

<b>SECTION-D</b> <b>(2Qx25M=50 Marks)</b>															
	Attempt all questions from this section. All questions carry equal marks.														
Q 12	<p>Examine whether the following transaction would amount to supply under Section 7 of the CGST Act, 2017:</p> <p>a) Rahul is an architect in Chennai. His brother, who is settled in London, is a well-known lawyer. Rahul has taken legal advice from him free of cost with regards to his family dispute.</p> <p>b) X of Delhi deals in Electronic Goods. He transfers the title of a television set for an agreed consideration to Y of Delhi in August 2022.</p> <p>c) X, the principal supplies certain goods to Y, his agent. Y undertakes to supply such goods further on behalf of X.</p> <p>d) Services by any court or tribunal established under any law for the time being in force.</p> <p>e) A is the owner of a specific piece of land in Indore. He leases the same to Y for one year for an agreed consideration in January 2023.</p> <p style="text-align: center;"><b>OR</b></p> <p>Ceramy Ltd has following units:  A: Factory in tumkur , Karnataka; turnover of 27 crores in F.Y. 2020-21  B: Service center in Hyderabad , telangana; turnover of 1 crore in F.Y. 2020-21.  C: Service center in Chennai tamil nadu turnover of 2 crores in F.Y . 2020-21  Ceramy Ltd.'s corporate office functions as on ISD. It has to distribute ITC of 9 lakh for May 2021. Of this an invoice involving tax of 3 Lakh pertains to technical consultancy for Tumkur unit.  Explain in brief in what manner should the ITC be distributed?</p>	<b>25</b>	<b>CO4</b>												
Q 13	<p>ABC Co. Ltd registered under GST, is engaged in the manufacture of heavy machinery. It procured the following item during the month of July:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S. No</th> <th style="width: 60%;">Items</th> <th style="width: 30%;">GST</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Electrical transformers to be used in the manufacturing process.</td> <td style="text-align: center;">5,20,000</td> </tr> <tr> <td>(ii)</td> <td>Trucks used for the transport of raw material.</td> <td style="text-align: center;">1,00,000</td> </tr> <tr> <td>(iii)</td> <td>Raw material.</td> <td style="text-align: center;">2,00,000</td> </tr> </tbody> </table>	S. No	Items	GST	(i)	Electrical transformers to be used in the manufacturing process.	5,20,000	(ii)	Trucks used for the transport of raw material.	1,00,000	(iii)	Raw material.	2,00,000	<b>25</b>	<b>CO 4</b>
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(i)	Electrical transformers to be used in the manufacturing process.	5,20,000													
(ii)	Trucks used for the transport of raw material.	1,00,000													
(iii)	Raw material.	2,00,000													

	(iv)	Confectionery items. These item were supplied free of cost of the customers meet organised by the company.	25,000		
Determine the amount of ITC that can be availed by ABC. Co. Ltd. For the month of July by giving necessary explanations for treatment of various items. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.					

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