2.9 (a) of Deinse then 2.0.25 20.25 ander 68T. 8

or veri Explain the chievent typesque supply

of 6+0+1 including (PiPDYT) auxed-supply.

3+12-15.

(6th Semester)

Define ASSAMMOS in erelation to supply (NOLAM) Discuss the significant (NOLAM) Discuss the significant (NOLAM) CONTEXT (NOLAM) (NOTATION IN the context (NOLAM) (NOTATION IN THE NOTATION IN T

3. (a) bna (T2D) xaT spivrs what shood and service of under G[wall zmotsus key features of Reverse Charge Mechanism 3+12=15

Full Marks: 75
Pass Marks: 40%

(b) What do you mean by exemptions from sund GST? Explain the exempted goods and

The figures in the margin indicate full marks
for the questions

1.9 (a) What do you mean by indirect taxes? A misign Distinguish between direct and indirect well taxes. 3+12=15

Or

(b) What do you understand by GST Council? Explain the structure and functions of GST Council in India.

1115 alerades lo 3+6+6=15

(Turn Over)

L25/503

HI-DI-D

2. (a) Define the term 'supply' under GST.

Explain the different types of supply including composite and mixed supply.

3+12=15

Or

- (b) Define 'consideration' in relation to supply under GST. Discuss the significance of consideration in the context of supply under GST. 3+12=15
- 3. (a) What is Reverse Charge Mechanism under GST? Explain the key features of Reverse Charge Mechanism. 3+12=15

Or

(b) What do you mean by exemptions from GST? Explain the exempted goods and services under exempted notification.

3+6+6=15

4. (a) Who can register under GST law? Give the benefits of registration. Also explain the types of registration under GST law.

3+5+7=15

Or

(b) What do you mean by assessment under GST? Explain the different types of assessment. 3+12=15

5. (a) What is customs duty? Explain the scope and significance of customs law in Regulatory International Trade. 3+6+6=15

Or

(b) Discuss the different types of customs duties in India. 15

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