

2025

(FYUGP)

(6th Semester)

COMMERCE

(MAJOR)

Paper : BC/C12

**[Goods and Service Tax (GST) and
Customs Law]**

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

**The figures in the margin indicate full marks
for the questions**

1. (a) What do you mean by indirect taxes?

**Distinguish between direct and indirect
taxes.**

3+12=15

Or

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

3+6+6=15

(2)

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

(3)

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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