

(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 ?

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 ?