



## UNIVERSITY OF PETROLEUM AND ENERGY STUDIES

End Semester Examination, May 2018

**Program: B.Com LL.B (Taxation Laws)**

**Semester – VIII**

**Subject (Course): SGST (GST – III)**

**Max. Marks : 100**

**Course Code : LLBL 484**

**Duration : 3 Hrs**

**No. of page/s: 2**

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### **Section A**

(02×05= 10 marks)

1. Which chapter of Delhi GST deals with inspection, search, seizure and arrest?
2. Under which chapter of Uttarakhand GST General Administration is dealt?
3. What do you understand with the proper officer? Define.
4. What do you understand with the speaking order?
5. What is an input service distributor?

### **Section B (answer any four)**

(05×04= 20 marks)

6. Define what are the roles and functions of a proper office under UP GST?
7. What are the various steps of appeals under GST system? (Describe any state or CGST).
8. Write a short note on appeal to High Court u/s 117 of GST.
9. Note on liability to pay GST of agent and principal.
10. Write a note on Apportionment of credit and blocked credits.

### **Section C**

(10×02= 20 marks)

11. Prepare a critical note on the dispute settlement system in GST. What are the loopholes in the present dispute settlement of GST system?
12. Prepare a detailed note on inspection, search, seizure and arrest under GST.

## Section D

(50 marks)

13. Due to the recent changes in the law of the land and steps like demonetization and introduction of new taxation regime in the country, the Rebro Media Ltd., a company incorporated under the Companies Act, 1956 filed winding up in the appropriate court. It was the case of beneficial winding up and the surplus was distributed among the shareholders. Some amount of taxes including GST remained unpaid while the company went through the process of liquidation. Whether the BoD is going to be liable for such amount remaining unpaid? There were two directors who wrote a letter to the company promoters and turned their attention about the taxes to be paid by the company. What are the liabilities of those two directors? (20 Marks)
14. "The Introduction occasion was taken to show, that a court of equity is necessary, first, to supply the defects of common law, and, next, to correct its rigour or injustice. The necessity in the former case arises from a principle, that where there is a right, it ought to be made effectual; in the latter, from another principle, That for every wrong there ought to be a remedy." What are the liability of the trustee to pay taxes in certain cases? Answer in the light of above statement. (20 Marks)
15. Aggregate turnover of X Ltd. Is Rs. 4500000. It has two branches. Turnover of the Agra branch is Rs. 700000. Turnover of the Pune branch is 3800000. Agra branch is not subject to GST, as its turnover does not exceed Rs. 200000. Do you agree with it? Discuss. (10 Marks)

Or,

Who are the persons liable for the registration under GST? Mr. X is engaged in the business of supplying cattle feeds. Whether he is liable for the registration under GST. (10 Marks)



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### **Section A**

**(02×05= 10 marks)**

1. What is an input service distributor?
2. Which section of Uttarakhand GST deals with Audit by tax authorities?
3. Which Section of Uttarakhand GST deals with the special audit?
4. Whether the input tax is applicable for Motor vehicles and conveyances.
5. Define adjudicating authority.

### **Section B (answer any four)**

**(05×04= 20 marks)**

6. Describe the detailed procedure of Appeal and Revision u/s 107 (CGST).
7. What are the preconditions of appealing a case to Supreme Court under the system of GST? Write a note on it.
8. Note on joint and several liability to pay GST of agent and principal.
9. Distinguish Zero rated v exempted supply.
10. Who are the person qualified to be the president of Tribunal?

### **Section C**

**(10×02= 20 marks)**

11. “The dispute settlement system under GST system in India is efficient enough to promote the goal of implementing GST in India.” Do you agree?
12. Prepare a detailed note on system of administration under GST.

**Section D (12.5 X 4 = 50 marks)**

13. The ABC Company Limited was running the business in telecom for the last 25 years. However, due to the arrival of a new technology in the market, the business of the company became stressed and revenue of the company went down. Due to the increased competition, the company was incurring further losses. In order to overcome the situation in the changed circumstance, the company started negotiating its merger with the largest company of the Sector 'Alliance Ltd.' On the 1<sup>st</sup> day of April 2018 the process of merger was completed but in the previous year the company could not pay certain amount of taxes. Discuss the liability of the parties. (20 Marks)
14. "Law of equity began emerging between the 13th to 17th centuries. The original Court of Equity (the Chancellor's Court) provided extraordinary justice when it heard cases where there was no remedy or jurisdiction at common law, thereby creating its own body of law. Originally, the Courts of Equity followed the broad notion of natural justice, and differed from the common law courts in that equity did not have fixed rules or strictly apply the doctrine of precedent (applying or following previous case law to determine the result in the case at bar). Thus, the Courts of Equity applied its discretion to grant equitable relief." Decide the liability to pay taxes by the trustee or guardian in the light of above statement. (20 Marks)
15. Y, a chartered accountant, is Tax Head of A Ltd. (alary income being Rs. 95 Lakh). He owns a residential property that is let out for residential purpose (annual rent being 45 Lakh). Besides, he gives tax consultancy on part time basis (annual consultancy income being Rs. 10,000). (10 Marks)