



'समानो मन्त्रः समितिः समानी'

**UNIVERSITY OF NORTH BENGAL**  
B.Com. Honours 6th Semester Examination, 2023

**CC14-COMMERCE**

**GOODS AND SERVICES TAX AND CUSTOMS DUTY**

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.*

**GROUP-A**

**Answer any two questions**

12×2 = 24

1. (a) Define 'Supply' as per section 7 of CGST Act, 2017. 4+4+4  
(b) Write down the activities made without consideration but treated as 'supply'.  
(c) Differentiate between 'Composite Supply' and 'Mixed Supply'.
  
2. (a) Briefly state the registration procedure under GST Act. 6+6  
(b) Describe the place of supply of goods (other than import and export) as per section 10 of IGST Act.
  
3. (a) What do you mean by 'Input Tax Credit'? State any four cases where Input Tax Credit is not available. 2+5+5  
(b) State the concept of 'Transaction Value' u/s 14 (1) of Customs Act, 1962 in case of 'Imported Goods'.
  
4. (a) Explain the procedure to be followed for exporting goods from India to abroad as per Customs Act, 1962. 7+5  
(b) State the difference between Direct and Indirect Taxes.

**GROUP-B**

5. Answer any **four** questions: 6×4 = 24
  - (a) Discuss the features of Protective tax under Customs Tariff Act, 1975.
  - (b) Write down five notified category of goods on which tax will be payable under Reverse Charge Mechanism.
  - (c) State the advantages of Composition Scheme under GST Act.
  - (d) Write down four cases where E-Way Bills are not required.

- (e) X summarised the following information and furnished to you for calculating GST Liability:

Input A purchased intra-state excluding GST @ 12%	₹60,00,000
Input B purchased inter-state excluding GST @ 18%	₹50,00,000
Sundry Expenses incurred (with IGST ₹50,000)	₹5,00,000
Output sold intra-state at a GST of 18%	₹80,00,000
Output sold inter-state at a GST of 12%	₹40,00,000
Opening Balance of CGST	₹1,32,000

Calculate Liability of GST.

- (f) Write short notes:

- (i) Exempt Supply
- (ii) Non-Taxable Supply
- (iii) Aggregate Turnover.

#### GROUP-C

6. Answer any **four** questions:

3×4 = 12

- (a) State four features of Customs Duty.
- (b) Write short note on 'GST Compensation Cess'.
- (c) State the Threshold Limit of GST.
- (d) Write note on 'Indian Custom Water'.
- (e) What are the different types of GST and rates of GST prevalent in India?
- (f) Name the members with whom GST Council Consists.

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