

**Paper Code : 21239**

**F-239**

**B. B. A. (Sixth Semester)  
EXAMINATION, 2018**

**(New Course)**

Paper No. BBA—N—603

**GOODS AND SERVICES TAX**

*Time : Three Hours ]*

*[ Maximum Marks : 70*

**Note :** Attempt all the five questions. One question from each Unit is compulsory. All questions carry equal marks.

**Unit—I**

1. (a) Explain the concept of GST. What are the activities which are treated as supply of goods and/or services ?
- (b) How GST is levied in the case of Intra-States supply ?

*Or*

Explain ten exempted goods under exemption notification.

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[ 2 ]

**Unit—II**

2. What is the significance of finding out location of supplier and place of supply ?

*Or*

How would you find out place of supply of service when supplier is located outside India or recipient is located outside India ?

**Unit—III**

3. (a) What are the different methods of calculation of value of taxable supply ?
- (b) When value of supply shall be the transaction value ?

*Or*

- (a) What is Reverse Charge Mechanism ?
- (b) When reverse charge mechanism is applicable ?

**Unit—IV**

4. What are the conditions and restrictions which must be complied by a person exercising option for composition scheme ?

*Or*

Who are liable and not liable for registration under GST ?

**Unit—V**

5. What are the basic features of GST returns mechanism ?

*Or*

What are different GST returns ?

21239

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