



INDIRECT TAXES WITH GST

(EX – EXAMPLE, PP – PRACTICAL PROBLEMS)

UNIT – I

EX- 27/2, 30/5,6

PP- 35/7, 36/12/ 37/15, 38/16, 39/20, 40/21

EX – 67-68/1-4

- Q.1 What do you mean by Customs Duty? Write nature and types of Customs Duty in India.
- Q.2 What do you mean by Free Import & Restricted Import? Discuss the items covered under free import and restricted import in India.
- Q.3 Discuss the main objectives of Custom Duty. Why are restrictions imposed on import & export under Customs Duty Act ?
- Q.4 What is Baggage? Discuss the provisions relating to export baggage in Customs Act.

UNIT-II

EX – 28/2, 30/4, 32/6, 34/7

P.P- 37/3,5, 38/6, 39/7

- Q.1 Discuss the main objectives and brief history of Chhattisgarh Excise Act.
- Q.2 Discuss the provisions of Chhattisgarh Excise Act, relating to Licence, Permits and Passes.
- Q.3 Explain in brief the provisions of C.G. Excise Act relating to manufacture, possession and sale of intoxicants.

UNIT –III

- Q.1 What do you understand by Goods and Services Tax (GST) ? Discuss its main features
- Q.2 Explain the structure and functions of GST council.
- Q.3 Discuss the structure of Goods and Services Tax in India and mention its classification.

- Q.4 Define the term Business under GST Act mention the persons who are included in the term Supplier.

UNIT – IV

EX- 138/2,140/4

P.P.-144/3, 145/5, 146/7

EX-171/2, 173/5, 175/7, 177/9,10,11

PP-183/4, 184/7,8, 186/11, 188/13

EX- 193/1, 195/3, 196/5, 200/9

PP-205/4, 206/6, 207/7, 210/10

EX-213/1, 215/3, 217/5

PP- 221/1, 223/5,6, 224/8, 227/13

EX- 268/3, 269/5, 271/7

PP-278/3, 279/6

- Q.1 What are the benefits of registration under GST laws? What are the types of registration under GST? Explain in details.
- Q.2 Discuss the provision of GST relating to determination of time of goods and services supplied.
- Q.3 Write names of any twenty commodities the supply of which are exempted and Goods and Services Tax.

UNIT – 5

EX- 284/1, 285/4, 287/5, 289/7, 290/8

PP- 306/2, 307/4, 308/7, 309/8,9

EX- 326/3, 327/4, 334/5

- Q.1 What is meant by 'Return'? Discuss various types of Return under GST.
- Q.2 What is input Tax Credit? Discuss the features of Input Tax credit. How allowed ITC credit in respect of Inputs and Capital Goods.
- Q.3 What is meant by Job work? Discuss the provisions of GST Act regarding Job work.