

**B.A.LL.B. (Hons) 5- Year Integrated Course
8th - Semester**

Paper 803

Indirect Taxation Laws

Internal Assessment: 20 Marks

Theory: 80 Marks

Total: 100 Marks

Time: 3 hours

Note:

- (a) Nine questions shall be set in all, two questions in each unit I-IV and one compulsory question in Unit-V.
- (b) The compulsory question in Unit-V shall consist of four parts, one from each Unit I-IV.
- (c) The candidate shall be required to attempt five questions in all, selecting one question from each Unit I-IV and question no. 9 in Unit-V shall be compulsory.
- (d) Each question in Unit I-IV shall carry 15 marks and question no.9 in Unit-V shall carry 20 marks.

Unit- I

Goods and Services Tax Act, 2017:

Definitions: Business, Capital Goods, Consideration, Continuous Supply of Goods and Services, Exempt Supply, Goods, Input Tax, Local Authority, Manufacturer, Market Value, person, Place of Business, Reverse Charge, Service.

Historical Background, Nature & Scope, Object and Constitutional Amendment.

Principles and Kinds of GST- CGST, SGST & IGST.

Tax liability on Composite Supplies- Input Tax Credit.

Eligibility and Conditions for Taking Input Tax Credit.

Unit –II

Officers under the Act; Appointment & Powers; Scope of Supply.

Levy and Collection; Powers to Grant Exemption from Tax.

Time of Supply of Goods and Services.

Assessment: Accounts and Records, Return, Assessment, Audit, Payment of Tax, Refund, Search and Seizure

Unit-III

Registration, Return, demand & Recovery, Appeals & Revision:

Registration- Person liable for Registration, Persons not Liable for Registration.

Procedure for Registration, Compulsory Registration, Cancellation of Registration, Exemption from GST Registration.

Returns –Furnishing Details of Outward and Inward Supplies, Furnishing of Returns, Payments of Tax, Interest, Penalty and other Amounts, Tax Deduction at Source, Collection of Tax at Source.

Demand and Recovery- Advance Ruling, Definitions for Advance Ruling.

Appeal and Revision- Appeals to Appellate Authority, Powers of Revision Authority.

Constitution of Appellate Tribunal and benches thereof, Offences and Penalties

Unit-IV

The Integrated Goods and Services Tax Act,2017:

Definitions - Central Tax, Export and Import of Goods or Services or both, Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services Non Taxable Online Recipient, Online Information Data Base Access or Retrieval Services, Output Tax, Special Economic Zone, Supply.

Administration and Collection of Tax

Determination Nature of Supply, Place of Supply

Refund: Zero Rated Supply

Apportionment of Tax and Settlement: Taxability of E-Commerce, Anti –Profiteering, Avoidance of dual control, E-way bills, Offences and Penalties, Appeals.

Statutory Material:

The Constitution (One hundred and First Amendment) Act,2016.

The Goods and Services Tax Act, 2017.

The Central Goods and Services Tax act, 2017.

The Union Territory Goods and Services Tax Act,2017.

The Integrated Goods and Services Tax Act, 2017.

Suggested Readings:

Government of India

GST Law Manual and Vastu and Sevakar Vidhan.

V.S Datey,

GST Law & Practices with Custom & FTP, 2018.

Singhania, Dr. Vinod K. &

Student's Guide to Income Tax including GST, 2018.

Dr. Monica Singhania

Jain, Sweta,

GST Law and Practice- A Section Wise Commentary on GST.

V S Datey

GST E-way bill

C A Kashish Gupta

GST (Goods and Services Tax)