**(Printed Pages 02)**

**Roll No. \_\_\_\_\_\_\_\_\_\_\_\_**

**GST - 0153**

 **Diploma GST (I Semester) Examination, Dec.2018**

**COMMERCE**

**Valuation under GST**

*Time Allowed: Three Hours] [Maximum Marks: 70*

**Note:** Answer **all** questions.

**Q. 1.** Write short notes on any **six** of the following. **5\*6=30**

fuEufyf[kr ls fdUgh ij N% ij laf{kIr fVIi.kh fyf[k, %

1. Taxable event in GST

th,lVh ds vUrxZRk dj ;ksX; ?kVuk

1. Continuous Supply v/s Recurrent Supply

fujUrj iwfrZ cuke vkorZd iwfrZ

1. Pure Agent

'kq) izfrfuf/k

1. Reverse Charge Mechanism

fjolZ pktZ ra=

1. Avoidance of Dual Control

nksgjs fu;a=.k ls cpko

1. Deemed Supply

ekuh x;h iwfrZ

1. Generation of E-Way Bill

bZ&os fcy dh mRifRr

1. Reimbursement of Expenses

O;; dh izfriwfrZ

**Q. 2.** What do you mean by ‘Supply’? Describe the scope of supply according to GST Act 2017.

iwfrZ ls vkidk D;k vk'k; gS\ th,lVh vf/kfu;e] 2017 ds vUrxZr iwfrZ ds fo"k; {ks= dk o.kZu dhft,A **10**

**OR**

Describe Zero Rated Supply. How is it different from Exempted Supply?

thjks jsVsM iwfrZ dk fooj.k nhft,A ;g eqDr iwfrZ ls fdl izdkj fHkUu gS\

**Q. 3.** “Composition scheme is a boon for small businessmen” comment. Analyze the benefits and drawbacks of this Scheme. **10**

^^dEiksft'ku Ldhe\*\* NksVs O;kikfj;ksa ds fy, ,d ojnku gS\*\* fVIi.kh dhft,A bl ;kstuk ds ykHk ,oa dfe;ksa dk fo'ys"k.k dhft,A

**OR**

Differentiate between Mixed Supply and Composite Supply. How a supply is determined as mixed or composite supply?

fefJr iwfrZ ,oa lexz iwfrZ esa vUrj crkb;sA ,d iwfrZ fefJr gS vFkok lexz gS ;g fdl izdkj fu/kkZfjr fd;k tkrk gSA

**Q. 4.** Explain the concept of Anti Profiteering in detail. Describe the working of National Anti Profiteering Authority. **10**

equkQk[kksjh jks/kh vo/kkj.kk dh O;k[;k dhft,A jk"Vªh; equkQk[kksjh jks/kh izkf/kdj.k dh dk;Z iz.kkyh dh foospuk dhft,A

**OR**

What is the importance of ‘Place of Supply’? Describe the various places of supply and their administration under GST Act.

^iwfrZ ds LFkku\* dk D;k egRo gS\ iwfrZ ds fofHkUu LFkkuksa dh foospuk dhft, ,oa th,lVh vf/kfu;e ds vUrxZr mudk izcU/ku fdl izdkj gksrk gSA

**Q. 5.** Define E-way Bills. What are the necessary conditions to generate E-way bills? What items are exempted from E-way bills? **10**

bZ&os fcy dk ifjHkkf"kr dhft,A bZ&os fcy tkjh gksus dh vfuok;Z ifjfLFkfr;kW D;k gS\ fdu oLrqvksa dks bZ&os fcy ds nk;js ls ckgj j[kk x;k gS\

**OR**

How does GST Act administer E-commerce transactions? What are special provisions for taxability of E-commerce?

th,lVh vf/kfu;e bZ&dkWelZ ds ysu&nsu dks fdl izdkj iz'kkflr djrk gS\ bZ&dkWelZ dh djns;rk ds fo'ks"k izko/kku gS\