

**BC(Voc)-206**

**GOODS AND SERVICES TAX-I**

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

GST: meaning, taxable person, levy and collection of GST, composition levy, power to grant exemption from tax; GST rates.

Registration: procedure and documents required; persons liable for registration; compulsory registration in certain cases; procedure for registration; deemed registration; special provisions relating to casual taxable person and non-resident taxable person; amendment of registration; cancellation of registration; revocation of cancellation of registration

Time and place of supply of goods and services, value of taxable supply

Input tax credit: eligibility and conditions for taking input tax credit; apportionment of credit and blocked credits; availability of credit in special circumstances; taking input tax credit in respect of inputs and capital goods sent for job-work; manner of distribution of credit by input service distributor; manner of recovery of credit distributed in excess.

Tax invoice credit and debit note: Performa.

**REFERENCES**

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Goods and Services Act.
- Customs Act.