

**GOODS AND SERVICES TAX-II**

External Marks: 60

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 10 marks each.**

Accounts and other records – period of retention of accounts

Various returns to be filed under GST

Payment of tax including TDS, GST under reverse charge mechanism (RCM) and tax collected at source; interest provisions on delayed payment.

Assessment: self-assessment, provisional assessment, scrutiny of returns, assessment of unregistered persons, summary assessment in certain cases.

Audit: concept, audit by tax authorities, special audit.

Inspection, search, seizure and arrest: power of inspection, search and seizure, inspection of goods in movement, power to arrest, power to summon persons to give evidence and produce documents, access to business premises, officers to assist proper officers.

Offences and penalties.

**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