

**2025**

**( FYUGP )**

**( 6th Semester )**

**COMMERCE**

**( MAJOR )**

**Paper : BC/C12**

**[ Goods and Service Tax (GST) and  
Customs Law ]**

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

*The figures in the margin indicate full marks  
for the questions*

1. (a) What do you mean by indirect taxes?  
Distinguish between direct and indirect  
taxes. 3+12=15

Or

- (b) What do you understand by GST  
Council? Explain the structure and  
functions of GST Council in India. 3+6+6=15

( 2 )

2. (a) Define the term 'supply' under GST. Explain the different types of supply including composite and mixed supply. 3+12=15

Or

- (b) Define 'consideration' in relation to supply under GST. Discuss the significance of consideration in the context of supply under GST. 3+12=15

3. (a) What is Reverse Charge Mechanism under GST? Explain the key features of Reverse Charge Mechanism. 3+12=15

Or

- (b) What do you mean by exemptions from GST? Explain the exempted goods and services under exempted notification. 3+6+6=15

4. (a) Who can register under GST law? Give the benefits of registration. Also explain the types of registration under GST law. 3+5+7=15

Or

- (b) What do you mean by assessment under GST? Explain the different types of assessment. 3+12=15

( 3 )

5. (a) What is customs duty? Explain the scope and significance of customs law in Regulatory International Trade. 3+6+6=15

Or

- (b) Discuss the different types of customs duties in India. 15

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