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**School of Law**

**Integrated Bachelor of Arts - Bachelor of Law  
Mid Term Examination - May 2024**

**Duration : 90 Minutes  
Max Marks : 50**

**Sem VIII - BALB4024 / BBLB4024 - Taxation Law II**General Instructions

*Answer to the specific question asked*

*Draw neat, labelled diagrams wherever necessary*

*Approved data hand books are allowed subject to verification by the Invigilator*

- 1) Who bears the burden of GST? K2 (2)
- 2) Define the term 'Goods and Services Tax Network'. K1 (3)
- 3) List four taxes subsumed under the GST. K2 (4)
- 4) Discuss the products excluded from the purview of GST. K2 (6)
- 5) Elaborate upon the eligibility conditions for availing ITC under the GST regime. K3 (6)
- 6) Discuss the role of GST council in the implementation of GST. K3 (9)
- 7) Explain the historical background of 101st Constitutional Amendment Act, 2016. K4 (8)
- 8) Discuss the rationale of bringing in the GST. Do you think it has succeeded in achieving its true objective? K4 (12)

**OR**

In view of the Constitutional framework of taxation in India, discuss the levy and collection of GST in India. K4 (12)