

**GUJARAT NATIONAL LAW UNIVERSITY  
GANDHINAGAR**

Course: Law of Taxation II (Indirect Taxes)  
Semester- VIII (Batch: 2018-23)

**End Semester Online Examination: May 2022**

Date: 05<sup>th</sup> May, 2022

Duration: 8 hours

Max. Marks: 50

**Instructions:**

- The respective marks for each question are indicated in-line.
- Indicate correct question numbers in front of the answer.
- No questions or clarification can be sought during the exam period, answer as it is, giving reason, if any.
- Word Limit: 10 Marks: 600 words.

**Marks**

- Q.1 i) Mr. Manoj is a registered dealer of electronic goods having his establishment situated in Gandhinagar. Many new shops were opened in the town selling electronic goods which resulted in his turnover getting reduced. Mr. Manoj decided to opt for composition levy. He applied for the same and the same was granted by the Goods and Service Tax Authorities and appropriate officer passed an order in this regard. He had stock worth INR 1,18,000/- (1,00,000 + 18% GST) and had availed input tax credit of INR 18000/- against the output tax before opting for the composition levy. He has a minivan used for business, purchased one year back for INR 3,54,000 (3,00,000+18% GST). He wants to claim input tax credit. (10)
- ii) Mr. Arun, a registered person under composition scheme under GST Law, after one year of opting for composition levy, found that his turnover exceeded the prescribed limit. When Mr. Arun applied for registration under GST and to switch over from composition levy, he had a stock of INR 5,90,000 (5,00,000+18% GST). When Mr. Arun started business one year back he had purchased a packing machine and fixed it at factory which had a value of INR 2,36,000 (2,00,000 + 18% GST). Mr. Arun now wants to claim input Tax credit.

Explain the applicable provisions and principles of GST Law on the above mentioned facts and decide claims.

- Q.2 a) Gleather Pvt. Ltd is engaged in the manufacture and sale of shoes. Since the shoes of the company is having huge popularity and there is a huge demand, Gleather Pvt. Ltd established a factory at Gandhinagar and has ten thousand employees. To facilitate the employees, it started providing for canteen services exclusively for its employees. The canteen was constructed inside the factory premises with a cook appointed and paid by the company. For running the canteen the goods required are purchased by the company from the market. (10)

Whether supply of services and goods made by Gleather Pvt. Ltd through its canteen could be considered as Supply under GST Laws? Explain the provisions of GST Laws with applicable rulings.



- b) Goods and Service Tax requires to be paid by taxable person; the term 'taxable person' has been defined widely under the Central Goods and Service Tax Act, 2017.

Based on the provisions of the said Act, explain the concept of taxable person for the purpose of GST.

- Q.3 Swim & Sam Pvt. Ltd (S&S) is a company engaged in the supply of Relocation Management Service. S&S provides supply of services to its clients which involves facilitation, administration, and management of relocation of client's employees from one location to another. The client may choose several individual services from the list called 'a la carte' services or may opt for packages. ABC as a client of S&S has selected seven different individual services from the list as a package. These services comprised of counselling and expense administration, move management, temporary living, home finding, lease management, school finding and setting-in services. These services were classified differently as per the classification of services as notified by the Government of India. (10)

Based on the facts of the case as shown above, identify the appropriate supply by elucidating specific provisions in GST Law and distinguish it from other types of supplies.

- Q.4 i) Wetel is a mobile company established in India having its headquarters at Mumbai. Wetel is the producer of mobile phones and it supplies the mobile phone in a pack having phone, battery, earphone and charger. Wetel in relation to the supply of mobile phone made to its dealers classified the entire pack as mobile phone. The GST authorities took the stand that each item required to be classified separately and GST had to be determined for each part. (10)
- ii) Blue Ink Ltd has its operating systems (software) installed with its computer called Green Eye. The said software controls the working of the computer and, is preloaded in the laptop (notebook). Blue Ink Ltd in relation to its supply of laptops included the value of hard disks and software along with the laptop and classified the entire product as laptop and claimed that GST required to be calculated accordingly.

Based on the above said facts explain the applicable law of classification of Goods and Services and decide the claims of assesses in both cases.

- Q.5 Explain the following: (10)
- a) Doctrine of mutuality and its application in GST Law
- b) Union of India vs. Mohit Mineral Private Ltd. (2019) 2 SCC 599

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