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- Notes : 1. Attempt **five** questions in all including Q. No. 1 which is compulsory.  
2. All questions carry equal marks.

1. Write short notes on **any two** of the following.
  - i) Search, seizure and arrest provisions under GST.
  - ii) Return Filling Procedure under GST.
  - iii) Components of GST.
  - iv) Valuation of custom duty.
2. Explain the concept of GST and benefits of GST over VAT.
3. Discuss Input Tax Credit under GST.
4. Explain the registration procedure under GST.
5. Discuss the assessment procedure under GST Act.
6. Explain the following.
  - i) Demand and Recovery Provision under GST.
  - ii) Prosecution and compounding of offence under GST.
7. Discuss the concept of Custom duty and types of custom duty.
8. Explain the custom procedures, baggage and exemption from custom duty.

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