



UNIVERSITY OF NORTH BENGAL
B.VOC. 3rd Semester Examination, 2020

3.1-RETAIL MANAGEMENT
GOODS AND SERVICES TAX

Full Marks: 60

ASSIGNMENT

*The figures in the margin indicate full marks.
Candidates should answer in their own words and adhere to the word limit as practicable.*

Answer any two questions from the following

30×2 = 60

1. You are required to explain the rationale behind the introduction of GST in India and discuss its constitutional provision along with the structure of GST. 30
2. Discuss the structure, power and function of GST Council. What is composition scheme and who are not eligible for this scheme? 30
3. Explain the time and place of supply in case of intra state and interstate supply. What is Reverse Charge Mechanism and write down the list of services notified by Government under section 9(3) of the GST Act, 2017. 30

—x—