**SESSIONAL EXAM, 2020-2021 (NON CBCS)**

**SUBJECT: INDIRECT TAXATION**

**PAPER: 403**

**FULL MARKS: 20**

**DATE OF SUBMISSION:20TH SEPTEMBER**

**Q1. What is the role of GST Council? 5 marks.**

**Q2. What is Aggregate turnover? Mention the items that are not considered while calculating Aggregate turnover? 5 marks.**

**Q3. What are the differences between Casual Taxable Person and Non-resident Taxable Person? 5 marks.**

**Q4. Mention different rate structure of GST. 5 marks.**