

1. Birju will be classified as which type of Retailer.
2. State any one feature of that Retailer.
17. Name the tax which combine all indirect taxes
a. VAT b. Sales Tax c. GST d. Excise
18. Who is the Chair person of GST councillors
a. Prime Minister b. President c. Finance Minister d. None of these.
19. GST is not charged on
a. Export b. Import c. Inter state transfer of goods d. None of above.
20. There is centralised purchase as well as centralised sale in
a. Departmental store b. Chain store c. Both (a) and (b) d. None of the above
21. Explain the difference between Industry, Commerce and Trade. 3

Or

Case study

A, B and C are partners in a firm manufacturing autoparts. Their firm is not registered. In order to increase the earnings of firm B decided to use low quality raw materials without the knowledge of A and C. As a result many accidents were reported by the consumers and a case has been filed against the firm

- Is this wrong act of B is binding on the A and C?
 - State the features related to this.
 - Can consumers file case on unregistered firm?
 - Can A and C file case on B?
22. What do mean by Proprietorship. Write three merits of sole proprietorship. 3
23. Enumerate various type of societies. 3

Or

Case Study

Mr. Sumit Grover owns an ancestral house in Goa. On the adviser of his friend, he converted it into a hotel after renovation. The hotel was running smoothly and revenue from the hotel helped to increase his income. On his death the property (hotel) was inherited by his three sons. Eldest son-Raj, second-Sameer Youngest son -Rahul who continued the business as joint Hindu Family Business.

- Name the law which govern the joint Hindu family business.
- Who among the three brothers has right to control the business.
- What will be liability of three brothers.

16. Birju is a vegetable seller who sells all kinds of vegetables on his hand cart every morning and moves from one place to another during the day to sell his stock at the doorstep of the customers.

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