**GOODS & SERVICE TAX**

**BBA 3rd YEAR**

**ASSIGNMENT**

Q1. What is Input Tax Credit? Who can avail ITC?

Q2. Explain the terms:

 (a) Debit Note

 (b) Credit Note

 (c) Capital Goods

 (d) Tax Invoice

Q3. Explain the concept of Job work in GST.

Q4. Explain the provision regarding refund of tax under GST law.