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Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

B.Com. (Honours) (Sem.-5)

GOODS AND SERVICES TAX

Subject Code : BCOM-502-18 M.Code : 78173

Date of Examination : 14-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Write briefly :
 - a) What is Special Additional Duty(SAD)?
 - b) What is UIN?
 - c) What is Integrated GST?
 - d) What is Refund Voucher?
 - e) What is Invoice?
 - f) What is Statement of Inward Supplies?
 - g) What is HSN Code?
 - h) What is Job-work?

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- i) What are processed goods?
- j) What are Transitional provisions?

SECTION-B

UNIT-I

- 2. Discuss the major shortcomings of pre-GST Era in India.
- 3. Discuss the significance of GST for the economy.

UNIT-II

- 4. What is Composition scheme? Discuss its role.
- 5. What are the provisions regarding Levy and collection of IGST? Discuss in detail.

UNIT-III

- 6. What are the basic Exemptions under Goods and Services Tax? Discuss.
- 7. What is the concept of Time, Value & Place of taxable supply of Goods and Services? Discuss.

UNIT-IV

- 8. Discuss the provisions regarding filing of Return under GST.
- 9. What are the provisions related to Refund under GST? Discuss in detail.

NOTE : Disclosure of Identity by writing Mobile No. or Marking of passing request on any paper of Answer Sheet will lead to UMC against the Student.