

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 : 21-11-2023

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. Answer briefly :

- a) Explain GST.
- b) What are four types of GST?
- c) Explain GST Compliance.
- d) Rate mostly used in GST.
- e) Threshold limit in GST registration.
- f) Taxable person under GST.
- g) Shortcoming of pre GST.
- h) Note on Input tax credit.
- i) What is electronic way bill?
- j) Write a note on Debit Note.

SECTION-B

UNIT-I

2. Discuss the need and benefits of GST.
3. Discuss the features and Constitutional framework of GST.

UNIT-II

4. Explain various models of GST.
5. Explain Concept of supply under GST.

UNIT-III

6. Explain basic exemption under GST.
7. What is time and value of taxable supply of Goods and Services?

UNIT-IV

8. Explain Registration process under GST.
9. Explain the provisions regarding filing of returns under GST.

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