QP CODE: 25046417

25046417

Reg No : .....

Name : .....

B.COM DEGREE (CBCS) IMPROVEMENT / REAPPEARANCE / MERCY CHANCE EXAMINATIONS, NOVEMBER 2025

Third Semester

Optional Core - CO3OCT01 - GOODS AND SERVICES TAX

Common to B.Com Model I Finance & Taxation, B.Com Model II Finance & Taxation & B.Com Model III Taxation

2017 Admission Onwards

A5AC42BC

Time: 3 Hours Max. Marks : 80

Instructions to Private candidates only: This question paper contains two sections. Answer SECTION I questions in the answer-book provided. SECTION II, Internal examination questions must be answered in the question paper itself. Follow the detailed instructions given under SECTION II

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. What is UTGST? Explain with an example.
2. What is GST Council? State the quorum for the GST Council meeting.
3. What is "Works contract"? Give example.
4. When is Valuation of Supply Rules as per section 15 (4) applied?
5. Mr. H registered in Hyderabad, who is selling goods from Telangana to Tamil Nadu. Turnover of Mr. H is Rs 70 Lakh in the preceding financial year. Is Mr. H eligible for Composition Scheme?
6. What is the time limit for issue of invoice for continuous supply of services? Give suitable example.
7. What do you mean by export of services? Illustrate a practical situation.
8. What is GST impact when exempt supply becomes taxable supply?

9. What are the modes through which payment can be remitted in Electronic Cash Ledger?

10. What is inverted duty structure?

11. What is GSTR-2A?

12. What is meant by Summary Assessment?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*

13. Discuss why GST is considered to be (i) Destination based tax (ii) Multi-Stage tax.

14. How has Supply been defined under CGST Act, 2017?

15. What is the GST implication in the following cases?
i) Input tax on stock held at the time of registration
ii) GST registered person opts for composition scheme.

16. What are the situations in which supply of goods is treated as in the course of inter-state trade or commerce? Also mention the rules regarding time and place of such supply.

17. Mr. A located at Kolkata provides training at Kolkata to employees of M/s C Ltd., which is registered at Delhi. Find the place of supply of service and the details of GST levy in the following two cases:
Case 1: M/s C Ltd is registered person under GST
Case 2: M/s C Ltd is not registered person under GST

18. What is a refund vouher? Differentiate it from Payment Voucher.

19. What is the relevance of credit note and debit note in GST?

20. Which are the accounts to be maintained by a Registered Person under GST?

21. Explain the provisions regarding Inspection of Goods in movement.

(6×5=30)

Part C

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Explain the following terms with reference to GST, citing examples wherever necessary :
(i) Aggregate Turnover (ii) Taxable Person
(iii) Casual Taxable Person (iv) Non-resident taxable person and (v) Business

23. Define and explain in detail the term "supply" as described in section 7(1) of the CGST Act. Support your answer with appropriate examples.
Also state the activities not to be treated as supply of goods or services.

24. Explain the important provisions in the GST law relating to time of supply of goods. Give examples.

25. What is an E- way bill? Explain its importance in GST system and summarise the provisions relating to E-way bill.

(2×15=30)