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.