Roll No. **Total No. of Pages :02**

Total No. of Questions : 09

B.Com. (Honours) (Sem.–5)

GOODS AND SERVICE TAX

Subject Code : BCOM-502-18

M.Code : 78173

Date of Examination : 29-11-2025

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 UIN?

   b) What is SGST?

   c) Explain the meaning of Refund voucher.

   d) Define Invoice.

   e) What is the statement of Inward Supplies?

   f) HSN Goods

   g) Credit note

   h) Explain Job Work.

   i) Transitional provisions

   j) Composite supply

SECTION - B

UNIT - I

2. Discuss the major shortcomings of pre-GST Era in India.

3. Explain GST Model. Discuss the need and benefits of GST.

UNIT - II

4. What is Composition scheme? Discuss its role in GST.

5. Explain the provisions regarding levy and collection of IGST.

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. Explain the procedure of registration in 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.