

Roll No.

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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 :

- What is Special Additional Duty(SAD)?
- What is UIN?
- What is Integrated GST?
- What is Refund Voucher?
- What is Invoice?
- What is Statement of Inward Supplies?
- What is HSN Code?
- What is Job-work?
- What are processed goods?
- 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.