

TB243447G

Reg. No :

Name :

BACHELOR'S DEGREE (C.B.C.S) EXAMINATION, NOVEMBER 2024

2023 ADMISSIONS REGULAR

SEMESTER III - CORE COURSE (COMMERCE)

CO3C11AB23 - Goods and Services Tax

Time : 3 Hours

Maximum Marks : 80

Part A

I. Answer any Ten questions. Each question carries 2 marks

(10x2=20)

1. Explain IGST with an example.
2. Explain ISD with an example.
3. Describe Online Information and Database Access Services.
4. Explain intrastate supply with an example.
5. Explain mixed supply. Give an example.
6. Explain Time of Supply.
7. Explain the Time of Supply of goods in relation to supply of vouchers.
8. Explain GST Invoice.
9. Explain Bill of Supply.
10. List the persons who are not liable to take registration under GST.
11. Explain the significance of GSTR 10.
12. Explain compulsory registration?

Part B

II. Answer any Six questions. Each question carries 5 marks

(6x5=30)

13. Explain the terms: IGST, Zero rated supplies and Exempt supplies.
14. Explain and differentiate between Composite supply and Mixed supply with examples.
15. Explain the determination of value of supply of goods or services where the consideration is not wholly in money
16. Explain the provisions of Time of Supply in case of change in rate of tax in respect of supply of goods or services.
17. Explain the GST Rule 95 regarding refund of Tax to certain Persons.
18. Differentiate between TDS and TCS.
19. Discuss the Revocation of Cancellation of Registration.
20. Explain the procedure for cancellation of registration on application.
21. Explain the rules regarding issue of Registration Certificate.

Part C

III. Answer any Two questions. Each question carries 15 marks

(2x15=30)

22. Explain GST and its major features.
23. Discuss RCM. Explain in detail the different cases where Reverse Charge is applicable.
24. Discuss refund of Tax in GST. Explain the various procedures of refund of tax.
25. Explain the provisions relating to Goods and Services Tax Practitioner.