

**E 3708**



Reg. No.....

Name.....

**B.Com. DEGREE (C.B.C.S.S.) EXAMINATION, NOVEMBER 2022**

**Fourth Semester**

**GOODS AND SERVICE TAX**

[For the Optional Stream Finance and Taxation of Model I and Model II and U.G.C.  
Sponsored B.Com. Taxation]

(2016 Admissions Only)

Time : Three Hours

Maximum Marks : 80

**Part A**

*Answer all questions.  
Each question carries 1 mark.*

1. What is SAC code ?
2. What is taxable territory ?
3. Who is an agent ?
4. What is inter-state supply ?
5. What is GSTIN ?
6. What is exempt supply ?
7. Who is casual taxable person ?
8. What is outward supply ?
9. What is the GST rate on restaurants ?
10. What is IGST ?

(10 × 1 = 10)

**Part B**

*Answer any eight questions.  
Each question carries 2 marks.*

11. What is cascading effect ?
12. What is deemed registration ?

**Turn over**





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13. Note down 4 taxes which merged into GST.
14. Write 2 cases in which a debit note is issued.
15. What is Best Judgment Assessment ?
16. What is reverse charge ?
17. Differentiate between SGST and CGST- 2 points each.
18. Give 2 examples of place of supply.
19. What is blocked credit ?
20. What is electronic liability register ?
21. What is the threshold limit for registration ?
22. What are the returns to be filed by a Tax Deductor ?

(8 × 2 = 16)

### Part C

*Answer any **six** questions.  
Each question carries 4 marks.*

23. What is GST ? Explain the major features of GST.
24. What are the conditions and restrictions for composite levy ?
25. Explain value of taxable supply.
26. Write a note on revocation of cancellation registration.
27. What is GSTR-2 ? Explain its contents.
28. Explain the different rates prevailing under GST.
29. What are the documents and conditions for claiming input tax credit ?
30. Explain the situations in which refund of tax is allowed and disallowed.

(6 × 4 = 24)





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**Part D**

*Answer any **two** questions.  
Each question carries 15 marks.*

31. What is time of supply ? Explain in detail how time supply determined in different contexts.
32. Explain the different returns to be submitted under GST.
33. What do you mean by assessment under GST ? Explain the different types of assessment.
34. What is GST ? Explain the evolution of GST system in India.

(2 × 15 = 30)

