

**PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)**

**MCom DEGREE EXAMINATION MAY 2025  
(Second Semester)**

**Common to Branches – COMMERCE/ COMMERCE WITH COMPUTER  
APPLICATION**

**GOODS AND SERVICES TAX**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	GST is a consumption of goods and service tax based on a) Development      b) Dividend c) Destiny             d) Destination	K1	CO1
	2	The maximum rate for CGST is? a) 28      b) 12      c) 18      d) 20	K2	CO1
2	3	Supply of goods provided, or agreed to be provided, continuously or on recurrent basis, under a contract, is a) Mixed supply      b) Composite supply c) Common supply   d) Continuous supply	K1	CO2
	4	What is a valid tenure for an e-way bill for distance upto 100 kms? a) One day in cases other than Over Dimension Cargo b) Two days in cases other than Over Dimension Cargo c) One week in cases other than Over Dimension Cargo d) None of the above	K2	CO2
3	5	How many days a person should apply for registration? a) Within 60 days from the date he becomes liable for registration. b) Within 30 days from the date he becomes liable for registration. c) No Time Limit d) Within 90 days from the date he becomes liable for registration.	K1	CO3
	6	Who can avail the benefit of Input Tax Credit (ITC) under the GST? a) Registered person b) Person who has applied for registration and his application is pending c) Unregistered person d) Any of the above	K2	CO3
4	7	Which of the following forms are used for applicable for registration? a) Form GSTR-1                      b) Form GSTR-2 c) Form GST REG-01                d) Form GST REG-02	K1	CO4
	8	What is the minimum consignment value for which e-way bill is mandatory required? a) Rs. 50,000                              b) Rs. 1,00,000 c) Rs. 70,000                              d) Rs. 5,00,000	K2	CO4

Cont...

5	9	Best judgment assessment is carried out a) Under section 59      b) Under section 60 c) Under section 62      d) Under section 64	K1	CO5
	10	IGST deals with a) Composition scheme b) Time of supply c) Service tax on imported services d) All of the above	K2	CO5

**SECTION - B (35 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	State the features of GST.	K2	CO1
		(OR)		
	11.b.	Differentiate between IGST and SGST.		
2	12.a.	What is the tax treatment of composite supply and mixed supply under GST?	K3	CO2
		(OR)		
	12.b.	Enumerate the purpose of e-way bill.		
3	13.a.	What are the conditions necessary for obtaining ITC?	K3	CO3
		(OR)		
	13.b.	Explain the importance of GSTIN.		
4	14.a.	Describe the types of electronic ledger.	K4	CO4
		(OR)		
	14.b.	Explain the different GST returns (GSTR-1, GSTR-3B, GSTR-9).		
5	15.a.	Explain the different types of audits under GST.	K4	CO5
		(OR)		
	15.b.	Explain the functions of the Appellate Authority under GST.		

**SECTION - C (30 Marks)**

Answer ANY THREE questions

ALL questions carry EQUAL Marks

(3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Describe the structure and powers of GST council.	K4	CO1
2	17	Discuss in detail the rules for determining place of supply under GST.	K4	CO2
3	18	Explain in detail procedure of registration under GST.	K5	CO3
4	19	Classify the types of assessment with suitable examples.	K5	CO4
5	20	Elaborate the different types of Appeals and procedure.	K6	CO5