

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
MCom(CS) DEGREE EXAMINATION MAY 2025
(Fourth Semester)

Branch- **CORPORATE SECRETARYSHIP**

GOODS AND SERVICES TAX AND CUSTOMS

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	List the product on which GST is not imposed. a) Liquor intended for human ingestion b) Tobacco c) Health care service d) All of the above	K1	CO1
	2	Who will notify the rate of tax to be levied under CGST Act? a) Central Government b) State Government c) GST Council d) Central Government as per the recommendations of the GST Council	K1	CO1
2	3	Show the due date for filing GSTR-3B. a) on 10th day of the next month b) on 15th day of the next month c) on 17th day of the next month d) on or before 20th day of the next month	K1	CO2
	4	As per section 25 of CGST Act, 2017, a casual taxable person shall relate and apply for registration at least _____ prior to the commencement of business. a) 5 days b) 10 days c) 7 days d) 30 days	K2	CO2
3	5	Which of the below import duties would be imposed? a) CGST b) SGST c) IGST d) CGST and SGST	K1	CO3
	6	In the event of an advance charge, show how long does it take for products to be delivered? a) The invoice's period of issuance b) The invoice must be issued by the due date. c) Date on which the provider receives payment d) The earlier of (a) and (b)	K2	CO3
4	7	List what the GST Practitioners will prepare. a) due diligence certificate b) affix digital signature c) correct return d) all the above	K1	CO4
	8	As per GST Law only citizen of India can act as GST practitioner a) False b) True c) Partly one d) None of the above	K2	CO4
5	9	Tell the meaning of Customs Areas a) Area of a Customs Station b) Area of a warehouse c) Any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities d) All of the above	K1	CO5
	10	Dutiable Goods is explained as a) All imported goods. b) Any goods which are chargeable to duty and on which duty has been paid. c) Any goods which are chargeable to duty and on which duty has not been paid. d) Any goods which are chargeable to duty and on which proper amount duty has been paid.	K2	CO5

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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.	Analyze the do's and don'ts to opt for the composition levy.	K4	CO1
		(OR)		
	11.b.	What is meant by supply? List out the supply of goods exempt under GST law.		
2	12.a.	Explain the terms a) Debit note b) Credit note c) UIN	K5	CO2
		(OR)		
	12.b.	Recommend the persons who are not eligible to register under GST Act.		
3	13.a.	State and plan the salient features of Intra state supply. How is it determined?	K3	CO3
		(OR)		
	13.b.	Examine the applicability and features of UTGST in India.		
4	14.a.	Highlight on the professional opportunities conferred to a GST practitioner under GST Act.	K2	CO4
		(OR)		
	14.b.	Illustrate what are the conditions applicable for the appearance by the authorized representative.		
5	15.a.	What is meant by taxable event. Interpret how assessment of goods is done under Customs Act.	K2	CO5
		(OR)		
	15.b.	State and summarise the procedure for levy of customs duty.		

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	Examine the legal provisions of the time of supply of goods and services.	K4	CO1
2	17	Explain the legal provisions relating to eligibility to utilize the ITC under CGST Act 2017.	K5	CO2
3	18	State and evaluate the salient features of IGST.	K4	CO3
4	19	Who is a GST practitioner? How will you plan and apply for registration as a practitioner.	K2	CO4
5	20	State and demonstrate the different types of Customs duties.	K2	CO5

Z-Z-Z

END