

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

BCom (CS) DEGREE EXAMINATION DECEMBER 2025
(Sixth Semester)

Branch - **COPORATE SECRETARSHIP**
Major Elective course - II
GOODS AND SERVICES TAX AND CUSTOMS

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

All questions carry EQUAL marks (5 x 1 = 5)

1 GST was introduced on..?

(i) 1st May, 2017 (ii) 1st July, 2017
(iii) 1st July, 2016 (iv) 1st May, 2015

2 Scope of supply is covered under section _____ of CGST Act, 2017

(i) 7 (ii) 8
(iii) 9 (iv) 10

3 Who among the following is /are not eligible for claiming ITC?

(i) Unregistered person (ii) Composite tax payer
(iii) Both A and B (iv) None of the above.

4 GST registration is mandatory when annual turnover exceeds

(i) ₹10 lakh (ii) ₹20 lakh
(iii) ₹40 lakh (iv) ₹50 lakh

5 The tax imposed on goods imported into India is called:

(i) Excise Duty (ii) Customs Duty
(iii) Sales Tax (iv) Income Tax

SECTION - B (15 Marks)

Answer ALL Questions

ANSWER THESE QUESTIONS
ALL Questions Carry EQUAL Marks **(5 x 3 = 15)**

6 a Explain the GST international Scenario.
OR
b What are the models of GST?

7 a Define. A. Business b. Continuous Supply of goods c. Exempt supply
OR
b Explain composite and mixed supply and difference?

8 a Explain the utilization of ITC.
OR
b Explain the various return filing categories under GST.

9 a Explain the kinds of cancelation of registration.
OR
b Explain place of supply under IGST.

10 a Explain the main objectives of the Customs Act, 1962.
OR
b Write a short note on the functions of Customs Officers.

Cont...

SECTION -C (30 Marks)

Answer any **Three** questions

ALL questions carry **EQUAL** Marks

$(3 \times 10 = 30)$

- 11 Brief history of GST.
- 12 Enumerate supply and explain Schedules in Supply.
- 13 Explain ITC and its restrictions.
- 14 draw the steps involved in registration of GST.
- 15 Describe the process of customs clearance for imported goods.

Z-Z-Z END