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23CSU628AN

PSG COLLEGE OF ARTS & SCIENCE

(AUTONOMOUS)

BCom(CS) DEGREE EXAMINATION MAY 2026

(Sixth Semester)

Branch – **CORPORATE SECRETARYSHIP**

MAJOR ELECTIVE COURSE – II 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	GST stands for (i) General Sales Tax (ii) Goods and Services Tax (iii) Government Service Tax (iv) Goods Supply Tax	K1	CO1
	2	GST in India was implemented in the year (i) 2015 (ii) 2016 (iii) 2017 (iv)2010	K2	CO1
2	3	Supply includes (i)Sale only (ii)Transfer only (iii) Exchange, sale, barter (iv)None	K1	CO2
	4	Composite supply means (i) Single supply (ii) Combined supply with one principal supply (iii) Mixed unrelated supply (iv)No supply	K2	CO2
3	5	Input Tax Credit means (i) Tax on sales (ii) Tax paid on inputs (iii) Tax on exports (iv) Tax on profit	K1	CO3
	6	ITC can be claimed on (i) Personal expenses (ii) Business purchases (iii) Gifts (iv) Donations	K2	CO3
4	7	GST registration is required for (i) All persons (ii) Only government (iii) Taxable persons crossing threshold (iv) Students	K1	CO4
	8	IGST is applicable on (i) Intra-state supply (ii) Inter-state supply (iii) Local sales (iv) None	K2	CO4
5	9	Customs duty is levied on (i) Domestic goods (ii) Imported and exported goods (iii) Services only (iv) Income	K1	CO5
	10	Customs Act was enacted in (i) 1956 (ii) 1962 (iii) 1972 (iv)1980	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.	Explain the features and objectives of GST in India.	K2	CO1
		(OR)		
	11.b.	Explain the structure and functions of the GST Council.		
2	12.a.	Explain E-Way Bill.	K3	CO2
		(OR)		
	12.b.	Distinguish between composite supply and mixed supply with examples.		
3	13.a.	Explain the Input Tax Credit mechanism and conditions for availing ITC.	K5	CO3
		(OR)		
	13.b.	Explain the utilisation and reversal of Input Tax Credit.		
4	14.a.	Explain the procedure for GST registration	K4	CO4
		(OR)		
	14.b.	Explain IGST and place of supply provisions.		
5	15.a.	Explain the types of customs duties in India.	K5	CO5
		(OR)		
	15.b.	Explain the customs valuation methods under the Customs Act, 1962.		

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	Discuss the framework of GST and its advantages over the previous tax system.	K2	CO1
2	17	Analyse the concept of supply and its classification under GST.	K3	CO2
3	18	Evaluate the Input Tax Credit system and its role in avoiding the cascading effect.	K5	CO3
4	19	Examine the GST registration process and IGST mechanism.	K4	CO4
5	20	Analyse the customs procedures relating to the import and export of goods.	K5	CO5

Z-Z-Z END