

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom(CS) DEGREE EXAMINATION MAY 2024  
(Sixth Semester)

Branch – CORPORATE SECRETARYSHIP

**DISCIPLINE SPECIFIC ELECTIVE – II: GOODS AND SERVICES TAX**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

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

1. GST stands for  
(i) Goods and Sales Tax (ii) Goods and Supply Tax  
(iii) Goods and Services Tax (iv) Government and Sales Tax
2. What are the taxes levied on an Intra-State Supply?  
(i) CGST (ii) SGST (iii) CGST and SGST (iv) IGST
3. When can a registered person avail credit on inputs?  
(i) On receipt of goods (ii) On receipt of documents  
(iii) Both (iv) None of the above
4. Which of the following requires amendment in the registration certificate?  
(i) Change of name of the registered person  
(ii) Change in constitution of the registered person  
(iii) Switching over from composition scheme to normal scheme or vice versa  
(iv) All of the above
5. The tax IGST charged by  
(i) Central Government (ii) State Government  
(iii) Central Government and State Government (iv) All of the above

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 3 = 15)

6. (a) Discuss the different types of GST in India.  
(OR)  
(b) Enumerate the historical perspective of GST.
7. (a) How the place of supply of goods and services is determined?  
(OR)  
(b) Identify the concept of supply of GST.
8. (a) Describe the rule of Utilisation of ITC under GST.  
(OR)  
(b) Discuss the provision for input tax credit under GST.
9. (a) Elaborate the procedure of GSTN Portal.  
(OR)  
(b) Assess the cancellation procedure for GST Portal registration.
10. (a) Interpret the concept of GST Compensation to States Act, 2017.  
(OR)  
(b) Contrast the objectives of GST Compensation to States Act, 2017.

Cont...

**SECTION -C (30 Marks)**

Answer **ALL** questions

**ALL** questions carry **EQUAL** Marks

(5 x 6 = 30)

11. (a) Explain the functions of the GST Council.  
(OR)  
(b) Interpret the role of GST in international Scenario.
12. (a) Criticize the characteristic of supply under GST.  
(OR)  
(b) Construct the components of supply under GST.
13. (a) Explain the contents of invoice.  
(OR)  
(b) Analyze about debit and credit note under GST.
14. (a) Explain the procedure applicable for registration.  
(OR)  
(b) Discuss the application procedure for UIN under GST.
15. (a) Appraise the Salient features of IGST Act 2017.  
(OR)  
(b) Compare Interstate and Intrastate Supplies under IGST Act.

Z-Z-Z

END