

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

MCom(CS) DEGREE EXAMINATION DECEMBER 2022  
(~~Third Semester~~  
Second

Branch – CORPORATE SECRETARYSHIP

**GOODS & 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 is a
  - (i) Comprehensive
  - (ii) Multi-stage
  - (iii) Destination-based consumption
  - (iv) All of the above
2. Which of the following persons are not liable for registration?
  - (i) Any person engaged exclusively in supplying services wholly exempt from tax
  - (ii) Casual Taxable Person
  - (iii) Both (i) and (ii)
  - (iv) None of the above
3. IGST is payable when the supply is \_\_\_\_\_.
  - (i) Inter-state
  - (ii) Intra- UT
  - (iii) Intra-state
  - (iv) All of the above
4. GST Law only citizen of India can act as GST practitioner.
  - (i) False
  - (ii) True
  - (iii) Partly one
  - (iv) None of the above
5. When did Customs Act 1962, come into force?
  - (i) 1<sup>st</sup> April 1963
  - (ii) 1<sup>st</sup> March 1962
  - (iii) 1<sup>st</sup> February 1963
  - (iv) 23<sup>rd</sup> April 1962

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

6. (a) Discuss the objectives of GST.  
(OR)  
(b) Enumerate the historical perspective of GST.
7. (a) Discuss the provision for input tax credit under GST.  
(OR)  
(b) Who are the persons liable for registration?
8. (a) Discuss the types of place of supply under GST.  
(OR)  
(b) How the place of supply of goods and services is determined?
9. (a) Discuss the GST practitioner enrolment procedure.  
(OR)  
(b) Stage the role of GST practitioner.
10. (a) Discuss the basic concepts of customs Act 1962.  
(OR)  
(b) Briefly explain the scope of customs Law in India.

Cont...

**SECTION -C (30 Marks)**

Answer ALL questions  
ALL questions carry EQUAL Marks

(5 x 6 = 30)

11. (a) Explain the components of supply under GST.  
(OR)  
(b) Difference between mixed supply and composite supply under GST.
12. (a) Explain the procedure applicable for registration.  
(OR)  
(b) Explain the contents of invoice.
13. (a) Distinguish between Interstate and Intrastate Supplies under IGST Act.  
(OR)  
(b) Explain the Salient features of IGST Act 2017.
14. (a) Explain the requirement and eligibility criteria of GST practitioner.  
(OR)  
(b) Distinction between Authorized Representative and GST practitioner.
15. (a) Explain the objectives of customs Act 1962.  
(OR)  
(b) Explain the types of duties under customs Act 1962.

Z-Z-Z

END