

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom (CS) DEGREE EXAMINATION MAY 2022  
(Sixth Semester)

Branch – CORPORATE SECRETARYSHIP

**DISCIPLINE SPECIFIC ELECTIVE -II**  
**GOODS AND SERVICE TAX**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks. (10 x 1 = 10)

- 1) When GST was implemented in India?  
(a) 01/01/2017                      (b) 01/03/2017  
(c) 01/04/2017                      (d) 01/07/2017
- 2) Name the principle in which the structure of GST is based.  
(a) origination                      (b) destination  
(c) production                      (d) transport
- 3) When the supply is naturally bundled, then it is called as?  
(a) composite supply              (b) mixed supply  
(c) cumulative supply              (d) matched supply
- 4) What is the time limit for issuing invoice in case of Service?  
(a) 30 days                          (b) 60 days  
(c) 75 days                          (d) 90 days
- 5) When 'ITC' is blocked?  
(a) if it is used for business                      (b) if it is for own use  
(c) if taxable supplies made                      (d) if further supply is made
- 6) Which of the following Return should be filed for inward supplies?  
(a) GSTR – 1                          (b) GSTR – 2  
(b) (c) GSTR – 3                      (d) GSTR – 4
- 7) State the persons for whom registration is not compulsory.  
(a) person under reverse charge  
(b) person dealing in exempted goods alone  
(c) casual taxable person  
(d) NRI making taxing supply
- 8) State the type of registration, if Officer of GST registers for a person.  
(a) Compulsory Registration                      (b) Voluntary Registration  
(c) Suo Moto Registration                      (d) Definite Registration
- 9) Which of the following is levied for Inter-State sale?  
(a) UTGST                      (b) IGST                      (c) CGST                      (d) SGST
- 10) Which Government charges IGST?  
(a) Central Government                      (b) State Government  
(c) Local Government                      (d) Union Territory

Cont...

**SECTION - B (35 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 7 = 35)

- 11) a) Explain the key milestones of the journey of GST in India.  
(OR)  
b) Describe the composition and functions of GST Council.
- 12) (a) Explain the characteristics of Supply.  
(OR)  
b) Narrate the tax liability on Composite and Mixed Supplies.
- 13) a) Explain about reversal of Input Tax Credit.  
(OR)  
b) State the form and manner of submission of monthly return.
- 14) a) Explain the persons liable to register under GST.  
(OR)  
b) Bring out the circumstances under which registration can be cancelled.
- 15) a) Show the features of IGST Act.  
(OR)  
b) Bring out the benefits of UTGST.

**SECTION - C (30 Marks)**

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16) Discuss the provisions relating to Levy and Collection of GST.
- 17) Elaborate the Supply with Schedules.
- 18) Discuss the documentary requirements and conditions for claiming Input Tax Credit.
- 19) Enumerate the procedure for registration under GST.
- 20) High light the provisions relating to Inter-State Supply and Intra-State Supply.

Z-Z-Z

END