

D-7093

Sub. Code

22511

DISTANCE EDUCATION
CERTIFICATE COURSE IN GST EXAMINATION.

DECEMBER 2020.

EVOLUTION OF GST

(CBCS 2020-21 Academic Year onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is indirect tax zone?
2. Who is eligible for GST in India?
3. What is threshold limit for GST registration?
4. Define – “Composition Taxable Person”.
5. What do you mean by inter state supply?
6. What is supply under GST?
7. What is input Tax credit?
8. How does the ITC work?
9. What do you mean by input tax reversal?
10. What do you mean by canons of taxation?

SECTION B — (5 × 5 = 25 marks)

Answer ALL questions, Choosing either (a) or (b).

11. (a) What are the types of indirect taxes?

Or

- (b) What are the three types of tax structures in India?

12. (a) What are the documents required for registration of GST?

Or

- (b) What are the differences between casual taxable person and non-resident taxable person?

13. (a) What are the types of supply under GST?

Or

- (b) What are export of services under GST?

14. (a) What are the types of customs duty?

Or

- (b) What are the exempted services under GST?

15. (a) What are the features of indirect taxes?

Or

- (b) Explain the scope of GST in India.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the indirect tax structure in India.
17. What are the salient features of GST in India?

18. What are the documents required for export of services under GST?
 19. Explain the registration process of GST.
 20. What are the contents of receipt voucher and payment voucher under GST?
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DISTANCE EDUCATION
Certificate Programme in GST
DEC – 2020 - Examinations
CBCS-2020-21 Academic year onwards
22512 – GST and Accounting Package

Time : Three hours

Maximum : 75 marks

SECTION –A (10 x 2 = 20 marks)

Answer all the questions

1. What do you mean by voluntary registration of GST?
2. Who is liable person under GST
3. Define –‘ consideration ‘ under GST.
4. What do you mean by mixed supply?
5. What is meant by input tax return ?
6. What is meant by Import?
7. What are shortcut key used to create a new company in Tally?
8. What is single group in Tally?
9. What is voucher entry in Tally?
10. What is GST Software?

SECTION B – (5x5=25 marks)

Answer all the questions choosing either (a) or (b)

11. a. What are the constitutional Amendments are made for GST?
(Or)
b. Explain the structure of GST in India.
12. a. Describe the eligibility for claiming the input tax credit under GST.
(Or)
b. What are the details furnishing under inward and outward supplies?
13. a. What are the default vouchers are there in Tally?
(Or)
b. Explain the procedure for create cheque entry in Tally?
14. a. What are the basic inventory masters in tally ERP 9 ?
(Or)
b. Describe the two units of measures in tally (stock units)
15. a. How to create GST Invoice by using Tally ERP 9 ?
(Or)
b. Describe the procedure for Inter- state sales entry of GST by using Tally.

SECTION C - (3X10=30 Marks)

Answer any Three Questions

16. What do you mean by HSN/SAC classification? What are the details are required to classify the HSN/SAC goods under GST?
17. What is meant by reverse charge mechanism? Explain the Accounting treatment of reverse charge mechanism under GST.
18. What do you mean by multi Language in Tally ERP 9? Explain the procedure for using multiple language of Tally under GST?
19. Describe the various kinds of GST Returns and reports.
20. What is meant by job work and works contract? What are the difference between job work and works contract.

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22513

DISTANCE EDUCATION
Certificate Programme in GST
DEC 2020 - Examinations
CBCS-2020-21 Academic year onwards
22513 – GST and Customs Duty

Time : Three hours

Maximum : 75 marks

SECTION –A (10 x 2 = 20 marks)

Answer all the questions

1. What is Valuation under GST?
2. What is consideration?
3. What is union territory GST?
4. What is composite supply?
5. What is transaction value?
6. What is GST payment
7. What is Annual return?
8. What is voluntary registration under GST?
9. Write a short note on GATT valuation code.
10. What is Indian customs waters under the customs Act 1962?

SECTION B – (5x5=25 marks)

Answer all the questions choosing either (a) or (b)

11. a. When levy of central goods and service tax can be made?
(or)
b. Explain the term composite supply with an illustration?
12. a. Explain features of process of payment.
(or)
b. Discuss the assessee required to filing of return in GST.
13. a. What are the documents to be maintained under GST?
(or)
b. What precautions, a taxpayer is required to take for a hassle free compliance under GST?
- 14.a. Explain in details about GST structure rates.
(or)
b. Discuss in details about concessional Exemptions.
15. a. Distinguish between customs area and customs station.
(or)
b. Explain the historical background of customs law in India.

SECTION C - (3X10=30Marks)

Answer any Three Questions

16. Discuss in details about Zero rating under GST.
17. Discuss about conditions for taxability of supply of Goods and services.
18. Explain about payment by tax payer by internet banking through authorized banks.
19. Discuss the various power and function of GST.
20. Discuss the restrictions on imports/exports as laid down U/S 11 (2) of the customs Act.

DISTANCE EDUCATION
Certificate Programme in GST
DEC 2020- Examinations
(CBCS-2020-21 Academic year onwards)
22514 – Integrated GST

Time : Three hours

Maximum : 75 marks

SECTION –A (10 x 2 = 20 marks)

Answer all the questions

1. What is exempted supplies?
2. What is Zero rating?
3. What is input tax?
4. How will you aggregate turnover?
5. Who are required to apply for registration?
6. What are the different types of supplier under the GST law?
7. What are E- ledgers?
8. What is an ITC ledger?
9. What are the orders that can be passed by the Appellate Authority?
10. What is the time limit for deciding the Appeal?

SECTION B – (5x5=25 marks)

Answer all the questions choosing either (a) or (b)

11. a. Discuss the procedure relating to levy.
(Or)
b. What are the necessary elements that constitute supply under CGST / SGST Act ?
12. a. Explain about exclusive discount excluded from transaction value.
(Or)
b. Explain Inter-state supply and Intra-state supply.
13. a. Discuss the procedure for registration under GST.
(Or)
b. Explain various types of return under GST.
14. a. Explain the export of goods or services under claim of rebate or refund.
(Or)
b. Discuss about excess payment of tax due to mistake.
15. a. Explain the department file appeals against its own orders?
(Or)
b. Explain the qualification requirement to become member of appellate tribunal UIS 110.

SECTION C - (3X10=30 Marks)

Answer any Three Questions

16. Explain the concept of time of supply of goods under GST.
17. Explain various types of assessment.
18. Explain the form and manner of submission of monthly return.
19. Briefly explain Annual return and Final return.
20. Explain the orders or decisions for which appeals cannot be filed sec (121).