

**D-7113**

**Sub. Code**

**22511**

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION - MAY 2021

EVOLUTION OF GST

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. What do you mean by composite supply?
2. What is meant by cess?
3. Who is called non-resident taxable person?
4. Who can apply for UIN under GST?
5. What do you mean by export of service?
6. What is meant by export of goods?
7. What is meant by indirect tax?
8. Who is not eligible for ITC?
9. What do you mean by countervailing duty?
10. Why GST is an indirect tax?

SECTION B — (5 × 5 = 25 marks)

Answer ALL the questions, choosing either (a) or (b).

11. (a) What are the benefits of GST?

Or

- (b) What are the functions of GST council?

12. (a) What are the documents required to complete GST registration?

Or

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

13. (a) What is meant by Inter-state supply? Is GST required for interstate purchase?

Or

- (b) What is meant by IGST? What are the nature of supply comes under IGST?

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

Or

- (b) What are the objectives of indirect taxation?

15. (a) What are the steps in filing of GST return?

Or

- (b) What are the duties of GST council?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Describe the role and importances of GST council.
17. Describe the features and advantages of customs tariff.
18. Describe the recent developments and present status of GST in India.
19. What are the problems associated with implementation of GST?
20. What are the rules for levy and collection of customs duty?

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**D-7094**

**Sub. Code**

**22512**

DISTANCE EDUCATION  
CERTIFICATE COURSE IN GST EXAMINATION  
MAY 2021

Certificate Program in GST  
GST AND ACCOUNTING PACKAGE  
(CBCS 2020-21 Academic Year onwards)

Time : 3 hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. How many types of tax payers in GST?
2. Who is a taxable person under GST?
3. Define – “Services” under GST.
4. What do you mean by composite supply?
5. What is meant by value of supply?
6. What do you mean by data security?
7. What is meant by export?
8. What do you mean by intra-state purchase entry?
9. How to create a company in Tally ERP9?
10. What is multiple stock group in tally?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) What are the scope of GST?

Or

- (b) What are the laws supporting the levy of GST?

12. (a) What are the goods exempted from GST?

Or

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

13. (a) What are the features of enabling GST in Tally?

Or

- (b) Describe the procedure of auto calculate GST in Tally ERP9.

14. (a) What are Marsters in Tally?

Or

- (b) Describe the procedure to create units of measure in Tally (Stock units).

15. (a) Explain the procedure for passing the accounting entries under GST.

Or

- (b) What are the differences between zero rated suppliers and exempted suppliers?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What are the sales and ledger creations are made under GST?
17. What is capital goods. Describe the procedure for daimity tax credit on capital goods on GST?
18. What you mean by E-payment of GST? How to pay GST under online?
19. Explain the accounting entry procedure of inward supply of goods from unregistered dealer in GST.
20. Describe the procedure of intra-state sales entry of GST by using Tally ERP9.

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**D-7095**

**Sub. Code**

**22513**

DISTANCE EDUCATION  
CERTIFICATE COURSE IN GST  
EXAMINATION - MAY 2021

GST AND CUSTOMS DUTY

(CBCS 2020-21 Academic Year onwards)

Time : 3 hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is GST?
2. What is non-monetary consideration?
3. What is subsuming of taxes?
4. What is inter-state supply?
5. What is valuation of supply?
6. What is GSTR-1?
7. What is filing of return?
8. What is effective date of registration under GST?
9. Write a short note on valuation of damaged goods under the customs act.
10. What is meant by 'customs area' under the customs act 1962?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Explain the levy of GST.

Or

- (b) Describe the revenue collections of GST.

12. (a) Briefly explain about composite supply, mixed supply and exempt supply.

Or

- (b) Discuss export of goods and services under GST.

13. (a) Explain the scope and applicability of the 1GST act.

Or

- (b) Explain the provisions of the Act regarding apportionment of tax and settlement of funds.

14. (a) Explain about distribution of credit by input service distributor.

Or

- (b) Discuss about compulsory registration and deemed registration.

15. (a) What are the different types of duties levied and collect on imported goods?

Or

- (b) Explain the procedure for assessment of duty under the customs act.



SECTION C — (3 × 10 = 30 marks)

Answer any THREE of the following questions.

16. Discuss various provisions for amendments for GST.
  17. Explain about generation and maintenance of electronic records.
  18. Explain the provisions of section a regarding returns, payments and refunds.
  19. Discuss the provisions relating to provisional assessment of duty under the customs act, 1962.
  20. Explain the circumstances and reasons for providing exemptions from the customs duty.
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**D-7096**

**Sub. Code**

**22514**

DISTANCE EDUCATION  
CERTIFICATE COURSE IN GST EXAMINATION.

MAY 2021 EXAMINATION

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MAY 2020 ARREAR EXAMINATION

Certificate Program in GST

INTEGRATED 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 dual GST model?
2. What is reverse charge?
3. What is composite supply?
4. What is imported services?
5. Who is liable for registration under GST?
6. What is location of supplier of services?
7. What is tax invoice?
8. What is meant by transition period?
9. What is first return U/S 40?
10. What is an appeal?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Explain the manner of claiming credit in special circumstances.

Or

- (b) Whether an unregistered person is eligible to take the benefit of input tax credit?

12. (a) Explain the time of supply in case of reverse charge.

Or

- (b) What are the inclusions in transaction value?

13. (a) How the amount credited in electronic credit ledger shall be used?

Or

- (b) Explain the GST rules regarding maintenance of accounts by registered persons.

14. (a) Explain the requirements for special audit.

Or

- (b) Explain the various types of assessment under the GST Act.

15. (a) What are the provisions for claiming excess ITC as refund U/S 54?

Or

- (b) Explain the procedure for making an appeal before Appellate Tribunal.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the determination of tax liability on a composite and mixed supply.
  17. Discuss the importance of time and valuation of taxable supply.
  18. Under what circumstances registration can be cancelled?
  19. List the records to be maintained by owner / operator of godown / warehouse and transporters.
  20. Explain the powers of revisionary authority.
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