

D-7009

Sub. Code

22511

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2022.

EVOLUTION OF GST

(CBCS 2020-21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL questions.

1. Describe the evolution of GST.
2. Define – cess.
3. What is GST council?
4. What are the kinds of supply in GST?
5. What is imported goods?
6. Define – UIN.
7. How do you prepare tax invoice?
8. What is credit note?
9. Explain the basics of custom duty.
10. What are the types of indirect taxes?

PART B — (5 × 5 = 25 marks)

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

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

Or

(b) Who are eligible for GST registrations?

12. (a) Who are the non-resident taxable person in GST?

Or

(b) What are the suggestion inter state supply?

13. (a) What are services export GST?

Or

(b) Explain various obligations of filing of returns.

14. (a) What are the types of input tax credit?

Or

(b) Bring out taxable event under GST.

15. (a) Explain the merits of indirect taxes.

Or

(b) What are the various phases of GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What are the merits and demerits of GST?

17. Describe the composition tax payer.

18. Explain the process of input tax credit.

19. Describe about the value of supply under GST.
 20. Discuss about the features of indirect tax.
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22512

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2022.

GST AND ACCOUNTING PACKAGE

(CBCS 2020-21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is Computerized Accounting System?
2. What is CBTT?
3. What is meant by multi Account print?
4. Define IGST.
5. State the turnover under GST.
6. What is input tax?
7. Who is CBDT?
8. What are the predefined ledger in Tally?
9. What is GSTIN?
10. How input tax is different from output tax?

PART B — (5 × 5 = 25 marks)

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

11. (a) What are Different Accounting Packages?

Or

- (b) Explain the features of IGST.

12. (a) What are the methods of payment of GST?

Or

- (b) What would be the due date of issuance of invoice with reference to time of supply of goods?

13. (a) What is form GSTR-2A?

Or

- (b) How will the IGST be paid? Discuss with the help of an example.

14. (a) Briefly discuss Tax Collection at Source (TCS) provisions.

Or

- (b) How can a registered person cancel his GST registration?

15. (a) What are the necessary elements that constitute supply under CGST/SGST Act, 2017?

Or

- (b) What is the GST Composition Scheme Limit?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Write the different examples of GST calculation using different accounting packages.
17. Define the term “works contract” under the CGST Act, 2017? Can input tax credit be availed on works contract service?
18. Who are required to file Annual Return under CGST Act 2017? Also explain the time limit for filing such return. Is there any requirement of furnishing of the audited annual accounts?
19. Write a short note on Suspension of GST Registration based on return comparison?
20. How can you illustrate CGST, SGST and IGST?

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CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2022.

GST AND CUSTOMS DUTY

(CBCS 2020-21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL questions.

1. Define CGST.
2. What do you mean by mixed supply.
3. State the meaning of refund.
4. What is Input tax?
5. What is meant by Composition scheme?
6. List out the any three Exemptions Under GST.
7. What are the principles of IGST?
8. What is meant by IGST?
9. What is Countervailing Duty?
10. What are the various elements of custom duty?

PART B — (5 × 5 = 25 marks)

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

11. (a) Briefly explain the elements of GST.

Or

- (b) State the features of SGST.

12. (a) Whether the excess credit distributed can be recovered by the Department?

Or

- (b) State the provisions relating to Input tax.

13. (a) What are the accounts which must be maintained by CGST?

Or

- (b) What is meant by Recovery and explain its provisions?

14. (a) State the various methods of collection of IGST.

Or

- (b) Point out the principles of Zero related supply.

15. (a) Write a note on Goods dutiable goods and Indian Customs water.

Or

- (b) What are the items included in valuation for custom duty?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the Scope of GST.
 17. Discuss about the Various document is needed for registration of CGST.
 18. Explain the Integrated Goods and Services Act 2017.
 19. What are the problems to filing the returns under GST?
 20. Explain the different types of Custom duty.
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DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2022.

INTEGRATED GST

(CBCS 2020-2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is Interstate supply?
2. State the meaning of Reverse charge mechanism?
3. State the rules of time supply?
4. Write a note on export of service?
5. What is meant by returns?
6. List out the any three types of Assessment?
7. What is RTGS?
8. Give the meaning of Credit note?
9. Expand UIN.
10. What is meant by Appeal?

PART B — (5 × 5 = 25 marks)

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

11. (a) What are the relationship between interstate supply and intrastate supply?

Or

- (b) List out the various tax rate under GST.

12. (a) Describe the Concept of Place of Supply.

Or

- (b) What are the significance of import of service?

13. (a) State the procedures for Registration.

Or

- (b) Write a note on:

(i) Cancellation of registration

(ii) Revocation of cancellation

14. (a) Discuss the omission to collect GST in Invoice.

Or

- (b) What are the rules followed by the mode of payment?

15. (a) State the terms and conditions of refund under GST.

Or

- (b) What is second appeal explain its procedures?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the terms tax collection and reverse charge mechanism.
17. Explain the different types of Assessment.
18. Discuss about the different types of returns.
19. Describe the various forms used by Refund under GST.
20. Write a note on
 - (a) First appeal
 - (b) Second appeal
 - (c) Departmental appeal
