

D-5009

Sub. Code

22511

DISTANCE EDUCATION
CERTIFICATE PROGRAMME IN GST DEGREE
EXAMINATION, MAY 2022.

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 meant by Tax?
2. What do you mean by GST council?
3. Define GST.
4. What are the types of registration under GST?
5. What do you mean by value supply in GST?
6. What are the imported services?
7. What do you mean by input tax credit?
8. Define – debit note.
9. Write a short note on custom duty.
10. What is Indirect Tax? With example?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Explain the key concepts of GST in India.
Or
(b) What are the documents required for GST Registration?
12. (a) Explain threshold Registration in GST.
Or
(b) Discuss the exempted suppliers under GST.
13. (a) What are the steps involved in Export procedure?
Or
(b) Discuss the process of filing of returns.
14. (a) Explain various types of custom duty.
Or
(b) Discuss the ITC credit conditions scheme under GST.
15. (a) What are the characteristics of Indirect taxes?
Or
(b) Explain the power of GST council.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the Indirect Tax structure in India.
17. What are the steps involved in Registration of application in GST?

18. What are the exemption of goods and services under customs duties?
 19. Distinguish between export of service and import of service.
 20. Explain various types of returns under GST.
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D-5010

Sub. Code

22512

DISTANCE EDUCATION

**CERTIFICATE PROGRAMMING IN GST EXAMINATION,
MAY 2022.**

GST AND ACCOUNTING PACKAGE

(CBCS – 2020-21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is Financial Accounting?
2. Who is Eligible for GST Input Tax Credit?
3. What are the classification of GST?
4. What are the features GST in India?
5. What is meant by E-way bill?
6. What do you mean by Annual Return?
7. How to Create Ledger in Tally?
8. What is GST? How its operate in Tally?
9. What is Reverse Charge Mechanism?
10. Who is an unregistered dealer?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) What are the features of Service Tax?
Or
(b) What are steps followed in Registration of GST?
12. (a) What are the types vouchers created under Tally?
Or
(b) What are steps involved in creation of companies under Tally?
13. (a) Describe Credit Note and Debit Note.
Or
(b) What are the steps in GST purchase entry for unregistered Dealer in Tally?
14. (a) Explain the Intra state Purchase Entry in Tally.
Or
(b) How to create single and multiple group of ledger in Tally?
15. (a) What are the structure of GST Council?
Or
(b) How to create sales voucher in Tally?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What you mean by reverse charge mechanisms? What are the objectives of Input Tax Credit?
17. Describe the features and objectives of Tally.

18. Describe Reverse Charge Mechanism Entry for GST in Tally.
 19. What are the steps in Intra state sales entry in GST?
 20. Describe the importance of Accounting packages with GST.
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D-5011

Sub. Code

22513

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST
EXAMINATION, MAY 2022.

GST AND CUSTOMS DUTY

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is meant by service tax?
2. What are the elements of GST?
3. What do you mean by levy of tax?
4. What is GSTIN?
5. What do you mean by demand and recovery?
6. What is meant by refund?
7. What do you mean by payment of tax?
8. What do you mean by custom duty?
9. What is meant by GST Assessment?
10. What is meant by customs value?

SECTION B — (5 × 5 = 25 marks)

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

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

Or

(b) What are the objectives of GST?

12. (a) What are the principles for place of supply?

Or

(b) How do you set off ledger on GST?

13. (a) What are dutiable goods under customs Act?

Or

(b) What are dutiable shipments?

14. (a) What are the documents to be submitted for Refund?

Or

(b) Discuss the methods of valuation of customs duty.

15. (a) What is Indian territorial water? What should be declared at Indian customers?

Or

(b) What are the types of customs duty?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the provisions relating to levy and collections of CGST.
 17. What are the valuation rules for supply of goods and services?
 18. Describe the items to be included and excluded in customs value.
 19. What do you mean by transaction value under customs? Explain the ingredients of assessable value.
 20. Describe the miscellaneous provisions under GST.
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D-5012

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22514

DISTANCE EDUCATION

CERTIFICATE PROGRAMMING IN GST EXAMINATION,
MAY 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 meant by composite supply?
2. What do you mean Levy of Tax?
3. What is export?
4. What is import?
5. What do you mean compulsory registration of GST?
6. What is called deemed registration?
7. What is meant by taxable supply?
8. What do you mean by electronic cash ledger?
9. What is meant by registration of GST?
10. Who is liable for GST registration?

PART B — (5 × 5 = 25 marks)

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

11. (a) What are the objectives reverse charge mechanism?

Or

- (b) What are the objectives of E-commerce?

12. (a) What are the problems associated with interstate supply?

Or

- (b) What are the problem in collection of GST?

13. (a) Narrate the provisions relating to cancellation of registration.

Or

- (b) What are the problems in Intra – State supply?

14. (a) What are the problems faced by the suppliers in GST refund?

Or

- (b) What is meant by duty to deposit? How to make GST payment?

15. (a) What is meant by duty drawback? What are the types of duty drawback?

Or

- (b) What is appeal and revision? Who are all the appellate authority in GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Discuss the scope of supply in GST.
 17. What are the benefits of GST IN?
 18. Explain the various types of GST assessment.
 19. Discuss the various methods of process of payment in GST.
 20. What are the procedure of appeal in Tribunal in GST?
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