

D-1705

Sub. Code

22511

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2023.

EVOLUTION OF GST

(CBCS 2020–2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. What is composite supply?
2. Define the term Aggregate Turnover.
3. What is GST Council?
4. What is Zero rates supply?
5. What are exempted from GST?
6. Who is called Adjudicating Authority in GST?
7. What is called customs tariff?
8. What is Integrated GST?
9. Who is an Intermediary?
10. What is Reverse Charge in GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) Discuss procedure for Registration under GST.

Or

- (b) Let us consider an example of ABC, a manufacturer, selling tools and hardwares like drills, polishers, spades etc. It sells a power drill to XYZ a wholesaler. The MRP is Rs. 5,500 but ABC sells it for Rs. 3,000. Makes invoice before and after GST.

12. (a) Explain the procedure for computation of taxable value and tax liability.

Or

- (b) What are the benefits of GST?

13. (a) What are the steps involved in classifying products in central excise?

Or

- (b) Explain the law relating to valuation of excisable goods for the purpose of charging excise duties.

14. (a) What is Assessable value? How is it computed?

Or

- (b) What are the significances of customs Act?

15. (a) Explain the different kinds of duties leviable under the customs Act, 1962.

Or

- (b) What are the differences between Interstate and Intrastate supply of GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What are the provisions under the customs Act, 1962 regarding notice for payment of duties not levied or erroneously refunded?
 17. Write short notes on:
 - (a) Export of excisable goods
 - (b) Short shipment notice
 - (c) Shipping bill.
 18. What are the types of valuation under GST?
 19. Describe the conditions to claim Input Tax credit under GST.
 20. Describe the Indirect tax structure in India.
-

D-1706

Sub. Code

22512

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2023.

GST AND ACCOUNTING PACKAGE

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL questions.

1. What is “E-way bill”?
2. What is tax cascading?
3. Define Input Tax.
4. Who is an Input service Distributor? Give example.
5. What is principal supply?
6. What are the contents of tax invoice?
7. What do you mean by Indirect tax?
8. What are capital Goods?
9. What is interstate supply of services?
10. What is export of services under GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) What are the functions of Input Service Distributor?

Or

- (b) What is GST council? Explain the structure, power and functions of GST council.

12. (a) What are the benefits of Goods and Services Tax (GST)?

Or

- (b) Describe the Salient features of the GST model adopted in India.

13. (a) What are the reasons for having multiple tax rates? What are the possible advantages and disadvantages of having multiple tax rates?

Or

- (b) Explain the salient features of UTGST and exemptions prevailing UTGST.

14. (a) Describe the valuation of goods under Customs Act with suitable examples.

Or

- (b) Explain the various types of customs duty.

15. (a) Write note on:

- (i) Time and Valuation of Supply.
(ii) Debit and Credit Note.

Or

- (b) How would a particular transaction of goods and services be taxed simultaneously under Central GST (CGST) and State GST (SGST)?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What is Goods and Services Tax and what are the principles of GST?
17. Write note on:
 - (a) CGST
 - (b) SGST
 - (c) UTGST
 - (d) IGST
18. M Enterprises had made supplies of Rs. 5,50,000 to B Enterprises. Municipal Authorities of Jaipur on such supplies levied the tax @ 10% of Rs. 55,000. CGST and SGST chargeable on the supply were of Rs. 66,000. Packing charges not included in the price of Rs. 5,50,000 amounted to Rs. 15,000. Subsidy of Rs. 25,000 was received from an NGO on the sale of such goods and the price of Rs. 5,50,000 is after taking in to account the amount of subsidy so received. Discount offered is @ 1% which was mentioned on the invoice. Determine the value of supply?
19. What is Input Tax Credit (ITC)? What are the conditions which are required to be fulfilled for claiming ITC?
20. XYZ Ltd. purchased machinery on August 12, 2019 for Rs. 12 laths (excluding GST). The company put the machinery to use after the purchase and availed input tax credit for the eligible amount. The machinery was sold as second hand machinery on May 14, 2020 for

Rs. 9 lakhs. During purchase as well as sale of the machinery, the GST rate applicable was 18%. Assuming that there was no change in legal position. Discuss the steps which XYZ Ltd., is required to take at the time of sale of the secondhand machine. Briefly state the statutory provisions involved.

D-1707

Sub. Code

22513

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2023.

GST AND CUSTOMS DUTY

(CBCS 2020-21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. What is “Goods” under customs Act?
2. Define Aggregate Turnover” u/s 2(6) of GST.
3. What is called GST Liability?
4. How do you create demand in GST?
5. What is ‘Excise Duty?
6. What is person-in-charge under customs Act1962?
7. What is the limit of customs water in India?
8. What is called assessable value?
9. What is meant by filing of return?
10. What do you mean by collection of tax?

PART B — (5 × 5 = 25 marks)

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

11. (a) Enumerate the advantages and disadvantages of indirect taxes.

Or

- (b) Explain the major reforms in indirect taxation.

12. (a) What are the basic evaluates of GST?

Or

- (b) Describe the objectives of Customs Duty Act.

13. (a) What are the features of Indirect taxes?

Or

- (b) What are the methods of recovery of tax?

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

Or

- (b) What are the general rules of determining place of supply of goods under section 10?

15. (a) Describe the scope of supply under GST.

Or

- (b) What are the elements of supply under GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What are the mixed supplies under the GST Act?
 17. What are the reasons for prohibiting imports under Customs Duty Act?
 18. What are the aims and objectives of customs Act?
 19. Describe the duties and responsibilities of offices of customs under customs Act, 1962
 20. Is. GST applicable on customs Duty? What are customs duties after GST?
-

D-1708

Sub. Code

22514

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2023.

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 self invoicing?
2. Who should pay GST under RMC?
3. What do you mean by composite supply?
4. What is called place of supply?
5. What is called refund in GST?
6. Who is a Casual Taxable Person?
7. Who is liable to pay GST?
8. What are E-Ledgers?
9. Who needs to file Return in GST regime?
10. Who is eligible of refund of GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) How to Find Out Time of Supply under Reverse Charge Mechanism (RCM)?

Or

- (b) What are the modes of recovery of tax available to the proper officer?

12. (a) Describe the role of E-commerce under GST regime.

Or

- (b) What is the equity structure and Revenue Model of GSTN?

13. (a) Explain that Section 8 of the IGST speaks for intra-state supply.

Or

- (b) What are the types of Breaches under GST?

14. (a) What are the main features of GST payment process?

Or

- (b) What are the non-monetary penalties under GST?

15. (a) What are the prescribed offences under CGST/SGST Act?

Or

- (b) What are the general terms and conditions for refund of GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. How a particular transaction of goods and services would be taxed simultaneously under Central GST (CGST) and State GST (SGST)?
17. What will be the place of supply of leased line services when the leased circuit is installed at more than one location/State?
18. Mrs. X has opted for composition scheme at the time of registration and purchased a plant and machinery Rs. 30,00,000 and paid input tax at a rate of 18% and tax credit was not allowed but after a period of 9 months and 10 days the dealer has opted for payment u/s 9 i.e. normal scheme. Compute amount of tax credit allowed to Mrs. X.
19. What are deemed exports? Are deemed exports eligible for refund under GST? If yes, who can file an application for refund in case of deemed export?
20. From the following details pertaining to Ash, a registered dealer engaged in purchase and sale of goods, ascertain the GST liability (SGST/CGST/IGST) for the month of September, 2020 :

Particulars	Amount (Rs.)
Sale price charged to customers within state (Excluding GST)	12,50,000
Commission charged to buyers	12,000
Packing and forwarding expenses incidental to sale	18,000
Weighment charges, shown separately in invoice	9,500

Prompt payment discount, indicated in invoice 1%, if payment made within 1 month. All buyers of goods have availed the discount.

The rates of taxes for the goods supplied are as under :

Particular	Rate
CGST	9%
SGST	9%
IGST	18%
