

**D-1008**

**Sub. Code**

**22511**

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2023.

EVOLUTION OF GST

(CBCS 2020 – 21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions

1. Explain meaning of Goods and Services Tax.
2. When the supply of services is deemed as interstate supply?
3. What is “Goods” under Customs duty?
4. Explain prohibited goods under Customs duty.
5. What is Composition Levy Scheme?
6. What is reverse charges?
7. What is principal supply?
8. What is Tax event under GST?
9. Who is Non Resident person?
10. What do you understand by ITC system?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Explain reasons for adoption of GST.

Or

- (b) State various objectives of GST and its basic scheme.

12. (a) Explain the complementary aspects of direct and indirect taxes.

Or

- (b) Explain India's tax structure.

13. (a) What is supply? What are all its scope?

Or

- (b) What is voluntary registration? When is it required?

14. (a) Under what circumstances is a penalty leviable under GST?

Or

- (b) Explain its features and discuss the procedure for opting for the Composition Levy Scheme.

15. (a) Write a short note on the Basic Customs Duty.

Or

- (b) Explain various situations where refund can be claimed under GST.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions

16. Following Intra State Supply made by following persons:
- Transaction 1 – Taxable Supply of Rs. 10,000/- made by Mr. A to Mr. B
  - Transaction 2 – Taxable Supply of Rs. 12,000 (after 20% value addition) made by Mr. B to Mr. C
  - Calculate total tax paid by various person to respective government and the amount of Input tax credit availed under respective transaction.
17. Whether cancellation of the registration certificate is permissible.
18. Explain the additional information on customs duty.
19. Explain the following terms:
- (a) Supply in the course of intra – State trade
  - (b) Supply in the course of inter – State trade
20. Give an introduction to GST in India.
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**D-1009**

**Sub. Code**

**22512**

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2023.

GST AND ACCOUNTING PACKAGE

(CBCS 2020 – 21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions

1. How Accounting Software process work?
2. What is Voucher?
3. What is SAC?
4. What is ITC?
5. What is Time of supply under GST?
6. What is meant by the term 'Seizure'?
7. What is composite levy scheme?
8. State any two features of GST portal.
9. What is meant by job work under GST?
10. What is GSTN Network?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Let us see different examples of GST calculation using different accounting packages.

Or

- (b) Explain the significance of ITC.

12. (a) What are the conditions prescribed to avail input tax credit?

Or

- (b) What are the relevant documents to claim input credit by registered person?

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

Or

- (b) What are the advantages of IGST Model?

14. (a) What is the difference between casual and non – resident taxable persons?

Or

- (b) What are the objectives of Compliance Rating?

15. (a) What are the situation under which E – Way bill is not required?

Or

- (b) Who is a Pure Agent in GST?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions

16. Prepare a list of most common goods which are exempt under GST.
17. Distinguish between composite supply and mixed supply. Explain in the context of CGST Act, the liability on composite and mixed supplies.
18. Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes.
19. Explain the procedure of furnishing details of outward supplies and of revision for rectification of errors and omissions as per CGST Act, 2017.
20. Is there any special document required to be carried during transportation of taxable goods? Briefly explain provisions related to e – way bill as per CGST Act, 2017 relating to:
  - (a) When it is being required?
  - (b) What is its validity period?

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**D-1010**

**Sub. Code**

**22513**

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2023.

GST AND CUSTOMS DUTY

(CBCS 2020 – 21 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions

1. Define SGST.
2. What is meant by Composite supply?
3. State the rules of value supply.
4. Write a note on Payment of tax.
5. Who is responsible for the maintenance of proper accounts relates job work?
6. List out any three provisions under GST.
7. Who is given the power to make rules under IGST Act?
8. State the methods of Collection of IGST.
9. Define Custom Duty.
10. What are the items included in valuation of custom duty?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) What are the features of Collection of tax?

Or

- (b) Difference between mixed supply and composite supply.

12. (a) Describe the procedure for Assessment of Tax.

Or

- (b) State the provisions regarding Computation of GST liability.

13. (a) What are the various composition schemes under GST?

Or

- (b) Who must maintain accounts under GST?

14. (a) Discuss the Zero related supply in IGST.

Or

- (b) What are the principles for determining the place of supply of goods and services?

15. (a) Write a note on:

(i) Safeguard duty

(ii) Countervailing duty

Or

- (b) What are the importances of Custom duty?



SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions

16. Explain the terms and conditions of CGST act 2017.
  17. Define GST and explain the procedure for filling returns.
  18. Discuss about the Scope of IGST.
  19. Explain the payment of tax on reverse charge basis under SGST.
  20. What are the issues and Challenges faced by GST in India?
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**D-1011**

**Sub. Code**

**22514**

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,

MAY 2023.

INTEGRATED GST

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL questions

1. Define Mixed Supply.
2. What is meant by composition scheme of levy?
3. State the meaning of intrastate supply.
4. What is import of service?
5. Give the meaning of Deemed registration.
6. What is Self Assessment?
7. What are to payments to be made in GST regime?
8. What is Annual return?
9. What are the conditions of refund?
10. State the meaning of Departmental appeal?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Briefly explain the Reverse charge mechanism.

Or

- (b) State the features of collection of tax.

12. (a) Explain the concept of Time supply.

Or

- (b) What are the significance of Export service under GST?

13. (a) Explain the features of GSTR 2 return form.

Or

- (b) Discuss about the furnishing details of supplies in registration.

14. (a) State the rules followed by the collection of tax.

Or

- (b) State the rules of Refund under GST.

15. (a) Describe the provisions of Appeal.

Or

- (b) What are the forms to be used in Refund of Tax?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions

16. Explain the Scope of Supply under GST.
  17. Discuss the import and export of goods and services.
  18. Explain the different types of payment under GST.
  19. What are the problems faced by payment of CGST?
  20. Explain the different types of Appeals.
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