

D-6005

Sub. Code

22511

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2024.

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 Indirect tax?
2. Explain the term inter-state supply of goods and services.
3. Who is liable to pay GST?
4. What is provisional registration under GST?
5. Difference between goods and services as per GST.
6. Do you agree that exemptions are given to goods and services from GST under the Act? If yes then state the area of exemptions in brief.
7. What do you mean by import of goods?
8. Discuss the term of “GST Suvidha provider”.
9. What is time of supply of goods and services with respect to GST?
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) Discuss the procedure of registration in case of GST.

Or

- (b) Discuss how GST resolved the double taxation dichotomy under previous indirect tax laws.

12. (a) Whether the department through the proper officer, suo-moto proceeds with registration of a person under this Act?

Or

- (b) When the proper officer can grant a certificate for registration?

13. (a) Differentiate mixed supply and composite supply.

Or

- (b) Explain briefly the input service Distributor and its functions.

14. (a) What are the advantages of GST?

Or

- (b) Mention the arguments against GST.

15. (a) How can a registered person cancel his GST registration?

Or

- (b) Write a detailed note on the liability of payment of GST in case of composition scheme of goods and services tax.

SECTION C — ($3 \times 10 = 30$ marks)

Answer any THREE questions.

16. Explain the deficiencies in the Indian taxation system prior to GST.
 17. Is registration mandatory for a person making inter-state supplies?
 18. In accordance with the provisions of GST Act, Give answer for the following pertaining to supply.
 - (a) Are the valuation provisions similar for both Inter – state and intra – state supplies?
 - (b) Will the valuation rules provided in section 15 apply to IGST payable on import of goods?
 - (c) Will the customs valuation apply to IGST payable on import services?
 19. Explain the role of indirect taxes in a developing economy.
 20. Describe the need of GST implementation in India.
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D-6006

Sub. Code

22512

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2024.

GST AND ACCOUNTING PACKAGE

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. What is meant by GST?
2. How many types of tax payers in GST?
3. Who is eligible for GST input tax credit?
4. What are the exempted items under GST?
5. What are the features of GST in India?
6. What is meant by place of supply?
7. How to create a company in Tally ERP9?
8. What is meant by import?
9. What is single group in tally?
10. What do you mean by GST report and returns?

SECTION B — (5 × 5 = 25 marks)

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

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

Or

- (b) What is the difference between CGST and IGST?

12. (a) What is the eligibility and ineligibility of input tax credit?

Or

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

13. (a) What are the types of vouchers create under tally?

Or

- (b) Describe the basic inventory masters in tally ERP 9.

14. (a) How to create GST invoice by using Tally ERP 9?

Or

- (b) Describe credit note and debit note.

15. (a) Explain the Intra state purchase entry in Tally.

Or

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

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain about the single group and multiple group creation by using Tally ERP 9.

17. What do you mean by Reverse charge mechanisms and what are the objectives of Input tax credit?
 18. What is capital goods? Describe the procedure for Tax credit in respect of capital goods on GST?
 19. What do you mean by E-payment of GST and how to pay GST under online?
 20. Describe the printing GST sales invoice from Tally ERP 9 software.
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D-6007

Sub. Code

22513

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2024.

GST AND CUSTOMS DUTY

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. Define the term goods.
2. What do you mean by SGST?
3. What is composite supply?
4. What is inter state supply?
5. Write a note on composition scheme.
6. What is job work?
7. What do you mean by GST assessment?
8. What is demand and recovery under GST?
9. What is assessable value?
10. Briefly explain 'Person In-charge' under customs Act 1962.

SECTION B — (5 × 5 = 25 marks)

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

11. (a) What are the salient features of GST?

Or

- (b) Explain the levy of GST.

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

Or

- (b) Explain the time of supply of services.

13. (a) What are the conditions for opting the composition scheme in GST?

Or

- (b) Discuss the procedure for registration under CGST/SGST Act.

14. (a) Explain the scope and applicability of the IGST Act.

Or

- (b) What are the steps in filing of GST return?

15. (a) Describe the procedure for assessment of duty under customs Act.

Or

- (b) Explain the objectives of customs Act.

SECTION C — ($3 \times 10 = 30$ marks)

Answer any THREE questions.

16. Explain the provisions relating to levy and collections of CGST.
 17. Explain the importance of time and valuation of taxable supply.
 18. Describe the provisions relating to job work.
 19. What is customs duty? Explain the different types of customs duties.
 20. Explain the export and import procedure under customs Act.
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D-6008

Sub. Code

22514

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2024.

INTEGRATED 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 is dual GST model?
2. What is reverse charge?
3. What is time supply under GST?
4. What is interstate supply?
5. Explain compulsory registration.
6. What is meant by cancellation of registration?
7. What is invoice tax?
8. Write short note on refund under GST.
9. What is meant by re-assessment?
10. What is an appeals?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) Whether an unregistered person is eligible to take the benefit of input tax credit?

Or

- (b) Discuss the procedure relating to levy.

12. (a) Explain inter-state supply and intra-state supply.

Or

- (b) What are the objectives reverse charge mechanism?

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

Or

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

14. (a) Explain the GST rules regarding maintenance of accounts by registered persons.

Or

- (b) What are the provisions for claiming excess ITC as refund U/S 54?

15. (a) Explain various types of return under GST.

Or

- (b) Discuss about excess payment of tax due to mistake.

SECTION C — ($3 \times 10 = 30$ marks)

Answer any THREE questions.

16. Discuss the scope of supply in GST.
 17. Explain the concept of time of supply of goods under GST.
 18. Discuss the various methods of process of payment in GST.
 19. Briefly write notes on annual return and final return.
 20. Explain the order (or) decisions for which appeals cannot be filed sec(121).
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