

D-4005

Sub. Code

22511

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
MAY 2024.

EVOLUTION OF GST

(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 direct tax?
2. What is meant by Tax invoice?
3. What is meant by Assessment?
4. What is GST refund?
5. What is UTGST?
6. List out the taxes subsumed under GST.
7. What is bill of supply?
8. What is supplementary tax invoice?
9. What do you open market value?
10. Who is a casual Taxable person under GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) State various objectives of GST.
Or
(b) What are the latest amendments are made in GST?
12. (a) Explain composite supply, mixed supply and exempted supply.
Or
(b) What are the types of GST?
13. (a) Describe the impact of GST on Export of Goods and services.
Or
(b) What is ITC? What happened when ITC is reversed?
14. (a) Describe compulsory registration and deemed registration.
Or
(b) Mr. Suman purchased goods for Rs. 1,50,000 from outside the state. He sold goods for Rs. 1,50,000 locally. Again he sold Rs.1,00,000 worth of goods outside the state. He paid telephone bill Rs. 5,000. He purchased an air conditioner for his office for Rs. 12,000 (locally). If CGST is 18% and SGST is 18%, Calculate net GST payable.
15. (a) Explain about distribution of credit by Input Service Distributor (ISD).
Or
(b) What is value of Taxable supply? How do you calculate taxable value and GST of Goods format?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the procedure for obtaining registration, clearance of goods and payment of duty the central excise law.
17. M/s. Roy Ltd. of Davanagere supplies goods worth Rs. 5,00,000 to M/s. Shaha Ltd. of Mangalore. Tax rate is 18%. Compute the taxability and accounting.
18. A Ltd. situated in Pune has purchased raw material within the state for Rs. 60,000. Consultation fees Rs. 8,000, storage cost Rs. 4,000, transportation cost Rs. 6,000, labour cost Rs. 12,480. If goods are sold for Rs. 1,48,480, calculate Net GST payable. (Assume CGST is 5% SGST is 5%)
19. Mr. Manan imported goods for Rs. 10,000 and incurred expenses to produce final saleable goods. BCD @ 10% was chargeable on imported goods : These manufactured goods were sold within state at Rs. 45,000 plus applicable GST. Rate of CGST and SGST is 5% and 7% respectively. Compute cost, sale value and tax payable for the transaction.
20. Explain the procedure for assessment of duty under the customs Act.

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22512

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST
EXAMINATION, MAY 2024.

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. Define “Inward supply”. Give two examples.
2. What is UTGST?
3. What is threshold limit of exemption?
4. Who is a non resident person?
5. What is Reverse Charge?
6. Who is liable to pay GST?
7. Give four features of GST
8. What is GST Compliance Rating?
9. What do you mean by import of service?
10. What is input tax credit in GST with example?

PART B — (5 × 5 = 25 marks)

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

11. (a) What is GST? Explain the major features of GST?

Or

- (b) Briefly explain framework and guidelines to integrate GST system.

12. (a) What is GST Registration? What is the threshold limit for registration under GST?

Or

- (b) What are the benefits of Voluntary Registration under GST?

13. (a) What are the advantages of IGST Model?

Or

- (b) Write a short note on the Basic Customs Duty?

14. (a) What is purchase entry in Tally? How do you record a purchase from an unregistered dealer?

Or

- (b) What is GSTR1, 2A, 2B and 3B? How many GST returns are filled?

15. (a) Who are the persons liable for registration and not liable for registration under GST act, 2017? Explain.

Or

- (b) Explain briefly about mixed supply and exempt supply.

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the administrative structure of GST.
 17. Explain the rules relating to GST credit set off.
 18. What is a Revised Tax Invoice? What are the rules regarding Revised Tax Invoice?
 19. Write the provisions relating to cancellation and re-issuance of registration under GST.
 20. What is called GST report? What are the types of GST reports and return?
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22513

DISTANCE EDUCATION

CERTIFICATE PROGRAM IN GST EXAMINATION,
MAY 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 questions.

1. What is a refund under section 77 of the CGST Act?
2. What do you mean by collection of Tax?
3. What is GST composite rate?
4. What is the use of customs duty?
5. What is meant by Anti Dumping Duty?
6. What is customs value in GST?
7. What is mean by “Warehousing” under customs?
8. What is constitutional validity of central excise?
9. What is meant by “Transaction value”?
10. What is meant by Goods under central excise?

SECTION B — (5 × 5 = 25 marks)

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

11. (a) What are the key features of the Integrated Goods and Services Tax Act 2017?

Or

- (b) How do you classify customs duty?

12. (a) Explain briefly the process of customs clearance of export goods.

Or

- (b) What are the objectives of taxation?

13. (a) Describe the procedure for clearance of imported goods?

Or

- (b) Determine the assessable value of following imported article.

(i)	FOB value of equipment	Yen 2,00,000
(ii)	Freight charges	Yen 20,000
(iii)	Development charges post importation paid in India	Rs.60,000
(iv)	Insurance charges paid in India for transportation from Japan	Rs.15,000
(v)	Commission payable to agent in India	Rs.15,000
(vi)	Exchange rate as per RBI	1 Yen Rs.0.45
(vii)	Exchange rate as per CBEC	1 Yen Rs.0.50
(viii)	Landing charges	1% of CIF cost

14. (a) Describe the organization structure of customs Act in India.

Or

- (b) Distinguish between identical goods and similar goods under customs law.
15. (a) What are the functions of customs Act?

Or

- (b) What are the basic conditions for levy of central excise?

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What is the nature of IGST? What are the features of IGST and GCST?
17. What is TIC 04 in GST for Lb work? How do I file a GST return for a Job Worker?
18. Elaborate the special provisions related to Baggage under customs Act, 1962.
19. What are the exemptions from Levy of customs duty in India.
20. (a) George, a registered supplier of goods at Kerala who pays GST under regular scheme, has made the following transactions (exclusive of tax) during April 2018.

Source	Purchases	Sales	Tax Rate
New Delhi	5,00,000	10,00,000	
Trivandrum	2,50,000	8,00,000	18% 9%
			each for SGST and CGST
Total	7,50,000	18,00,000	

He has complied with all the conditions for availing the ITC and has the following ITC credit on 01.04.2018.

Source	Taxes	Interest	Penalty
CGST	30,000	1500	500
	30,000	1500	500
SGST	30,000	1500	500
IGST			

Compute the net CGST, SGSI and IGST payable by George during April 2018 in cash?

- (b) Determine the total duties n(duty tax cess) payable under customs Act if Mr. Rao imported rubber from Malaysia at landed price of Rs.25 lakh. It has been notified by the central Government that share of imports to India exceeds 5% safeguarded duty notified on this product is 30% rate of integrated tax u/s 3(7) is 12% and rate of basic customs duty is 10%.

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22514

DISTANCE EDUCATION

CERTIFICATE PROGRAMME IN GST EXAMINATION,
MAY 2024.

INTEGRATED GST

(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 called reverse charge mechanism?
2. Define the term of E-commerce.
3. What is called Time of supply?
4. What is GSTR?
5. What is GST return?
6. What is called Tax Deducted at Source?
7. What do you mean by due date?
8. What is duty deposit?
9. What is reassessment in GST?
10. What is GST number?

PART B — (5 × 5 = 25 marks)

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

11. (a) What type of outward supply details are to be filed in the return?

Or

- (b) What are the main features of GST payment process?

12. (a) What are the advantages of IGST Model?

Or

- (b) What is refund under section 54? What are the rules for MCA refunds?

13. (a) Which are the offences which warrant prosecution under the CGST/SGST Act?

Or

- (b) How one can use SGST credit for the payment of IGST on another state?

14. (a) What are GSTN and its role in the GST regime?

Or

- (b) What are the types of assessment in GST?

15. (a) Who are not eligible to opt for composition scheme?

Or

- (b) What are the rules for cancellation GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What are the differences between casual and non-resident taxable persons?
17. Describe the procedure to compute 'aggregate turnover' to determine eligibility for composition scheme.
18. Explain the mechanism under the CGST Act, 2017 for claiming Input Tax Credit while making payment of Taxes.
19. Write short note on the following :
 - (a) CGST
 - (b) SGST
 - (c) IGST
 - (d) UTGST/UGST
20. What is zero rated supply? How are the differences between Zero rated supply Exempted Supply?
