

D-1005

Sub. Code

22511

DISTANCE EDUCATION

**CERTIFICATE PROGRAMMING IN GST EXAMINATION,
DECEMBER 2025.**

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 do you mean by levy?
2. State any four objectives of GST.
3. Define the term “supply”.
4. What is tax invoice and bill of supply?
5. Define custom duty.
6. What is voluntary registration? When its required?
7. What is meant by tax cascading?
8. What do you mean by indirect tax?
9. What is meant by Return?
10. What do you mean by unique identification number?

PART B — (5 × 5 = 25 marks)

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

11. (a) What do you mean by return? Discuss the need and purpose of filing return under GST.

Or

- (b) State the provisions of refund of tax under GST.

12. (a) What are the different rates of tax charged under GST?

Or

- (b) What is GST council? Explain its structure and functions.

13. (a) Briefly explain the terms : (i) Electronic liability register (ii) Electronic cash ledger.

Or

- (b) ABC Ltd Ernakulam supplies to XYZ Ltd., Bengaluru goods worth Rs. 10,000/- supplier agreed to all allow discount of 10%. ABC Ltd gets the consignment inspected by authorized agencies of XYZ Ltd and incurs Rs. 1000/- towards the same and the same is recovered in the invoice. The goods sold falls under GST rate of 18%. Compute tax payable under appropriate GST law.

14. (a) Briefly explain framework and guidelines to integrate GST system.

Or

- (b) Explain the various types of GST.

15. (a) Bring out the salient features of cross utilization of Input Tax Credit (ITC) under the GST law?

Or

- (b) Differentiate between provisional assessment and scrutiny assessment.

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. What is assessment? Explain the various types of assessment under GST act.
17. What do you mean by return? Discuss the need and purpose of filing return under GST.
18. What is composite supply and mixed supply? What is the rate of tax applied?
19. Explain about cancellation of services.
20. What do you mean by supply of services and (B2C) supply of services with an example?
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22512

DISTANCE EDUCATION

**CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2025.**

GST AND ACCOUNTING PACKAGE

(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 the meaning of GST?
2. How is the GST council constituted?
3. What is Input Tax Credit (ITC)?
4. How is ITC transferred in case of a merger?
5. What is a tax invoice under GST?
6. Who needs to file GST returns?
7. What is Tally ERP 9?
8. What feature ensures data protection in Tally?
9. Where do you enter the company's GSTIN in Tally?
10. What is the purpose of HSN code in Tally?

PART B — (5 × 5 = 25 marks)

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

11. (a) State the features of GST.

Or

- (b) Outline the functions of GST council.

12. (a) What are the different tax rates under GST and how are they applied?

Or

- (b) Write a note on zero-rated supplies under GST.

13. (a) What are the mandatory contents and timelines for issuing such an invoice?

Or

- (b) What are the types of GST returns?

14. (a) What are the process of activating GST in Tally ERP 9 and its significance for businesses?

Or

- (b) Identify the steps to enter a purchase voucher with GST in Tally.

15. (a) How do you record a sales voucher with GST in Tally ERP 9?

Or

- (b) What is the process of updating the GST number for suppliers in Tally ERP 9?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Describe the GST registration procedure.
 17. Explain the treatment of input tax credit in respect of capital goods under GST.
 18. Explain how GST liability is computed. How does input tax credit affect the tax payable?
 19. What are the steps to enter a purchase voucher with GST in Tally ERP 9? How is the GST number of a supplier updated?
 20. Discuss the process of updating GSTIN for suppliers and its importance in Tally ERP 9.
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22513

DISTANCE EDUCATION

**CERTIFICATE PROGRAMME IN EXAMINATION,
DECEMBER 2025.**

GST AND CUSTOMS DUTY

(CBCS 2020 – 2021 Academic Year Onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 2 = 20 marks)

Answer ALL the questions.

1. Who is liable to pay GST?
2. What is the full form of CGST?
3. What is meant by 'Time of supply'?
4. Can ITC be claimed on goods used for personal consumption?
5. What is an exempt supply under GST?
6. Is registration required for a job worker under GST?
7. What is the main objective of the IGST Act, 2017?
8. What is an inter-state supply under IGST?
9. What is customs duty?
10. Name two items that are included in the customs value.

PART B — (5 × 5 = 25 marks)

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

11. (a) What is meant by Levy and Collection of tax under GST?

Or

- (b) Difference between CGST and SGST.

12. (a) Write a short note on time of supply under GST.

Or

- (b) What is the value of supply under GST and how is it determined?

13. (a) State the conditions of the composition scheme under GST.

Or

- (b) What are some of the miscellaneous provisions under GST?

14. (a) What is the scope of the Integrated Goods and Services Tax (IGST) under the GST regime?

Or

- (b) What are the process of levy and collection of IGST?

15. (a) What is meant by 'Indian Customs Waters'?

Or

- (b) What are the major items included and excluded in the customs value while determining assessable value for imported goods?

PART C — (3 × 10 = 30 marks)

Answer any **THREE** questions.

16. Discuss the Input Tax Credit (ITC) system under GST and its conditions, restrictions and importance.
 17. Explain the provisions related to composition scheme
 18. Discuss the principles for determining place of supply.
 19. Explain the various types of customs duty.
 20. What are the items included in customs value? Discuss.
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22514

DISTANCE EDUCATION

**CERTIFICATE PROGRAMME IN GST EXAMINATION,
DECEMBER 2025.**

INTEGRATED 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 meant by levy of tax under GST?
2. Who is responsible for the collection of GST in India?
3. What is 'Place of supply' under GST?
4. What taxes apply to intra-state supply?
5. Who is liable for registration under GST?
6. What is GSTIN?
7. What are the types of payments under GST?
8. What is the due date for payment of GST?
9. Which form is used to apply for a refund under GST?
10. What is the time limit to file the first appeal?

PART B — (5 × 5 = 25 marks)

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

11. (a) How is the value of taxable supply determined under GST?

Or

- (b) Distinguish between composite supply and mixed supply under GST.

12. (a) How time and place of supply are determined in the case of intra-state supply of goods and services?

Or

- (b) What is the significance of understanding time of supply under GST?

13. (a) What is the procedure for registration under GST?

Or

- (b) What are GST returns and which forms are used?

14. (a) What is the due date for GST payment and how is it determined?

Or

- (b) What is the taxpayer's duty regarding the deposit of collected GST?

15. (a) How is refund handled in case of reassessment or appeal under the earlier law?

Or

- (b) State the provisions relating to First Appeal under GST.

PART C — (3 × 10 = 30 marks)

Answer any **THREE** questions.

16. Explain the provisions related to levy and collection of tax under the GST regime.
 17. Why place of supply is important and how does it differ for goods and services?
 18. Describe the various types of assessment.
 19. Explain the modes available for payment of GST.
 20. Elaborate on the appellate hierarchy under GST law from the adjudicating authority to the High Court.
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