

<b>D-8005</b>
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<b>Sub. Code</b>
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<b>22511</b>
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**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 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 is meant by goods and service tax?
2. Define indirect tax.
3. Write any two benefits of GST to customer.
4. Define composite and mixed supply.
5. What do you mean by CESS?
6. What is HSN code?
7. What do you mean by compulsory registration?
8. What is meant by Input Tax Credit (ITC)?
9. What is mean by deemed export?
10. What do you mean by assessment?

PART B — ( $5 \times 5 = 25$  marks)

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

11. (a) What do you mean by indirect tax? Explain its merits and demerits.

Or

- (b) Write short notes on : (i) Non-resident taxable person (ii) Casual taxable person (iii) Regular tax payer.

12. (a) Write a brief note on debit note and credit note.

Or

- (b) Briefly explain the provisions regarding exemption from GST.

13. (a) Explain the main provision regarding time and place of supply under GST.

Or

- (b) Mr. Rama purchased goods Rs. 100000 locally. He sold goods locally for Rs. 150000. He paid legal fees of Rs. 5000, storage cost Rs. 5000, transportation cost Rs. 5000, wages Rs. 5000, other manufacturing expenses Rs. 6,000. He purchased furniture for this office for Rs. 12,000. If CGST and SGST rates are 12% each, calculate net GST payable.

14. (a) Write a note on Indian GST model.

Or

- (b) What are the major features of the registration procedures under GST?

15. (a) What is the meaning of supply? Give the brief note on the scope of supply.

Or

- (b) Discuss the need and purpose of filing return under GST.

PART C — ( $3 \times 10 = 30$  marks)

Answer any THREE questions.

16. What is GST? Explain the advantages of GST and criticisms against GST system.
17. Write the steps involved in transferring input tax credit to GST.
18. What do you understand by SEZ sales? What are its types?
19. Explain the steps involved in ITC.
20. What is return of goods? What are the various steps involved in activating debit notes and credit notes.
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**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 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 questions.**

1. What do you mean by voluntary registration of GST?
2. Who is taxable person under GST?
3. What are the classification of GST?
4. What is a composition scheme?
5. What is meant by value of supply?
6. What is meant E-way bill?
7. What do you mean by data security?
8. What is mean by export?
9. How to create ledger in Tally?
10. What is reverse charge mechanism?

PART B — ( $5 \times 5 = 25$  marks)

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

11. (a) What are the procedures followed in registration of GST?

Or

- (b) What are the scope of GST?

12. (a) What are the GST rates under composition levy scheme?

Or

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

13. (a) What are the steps involved in creation of companies under tally?

Or

- (b) Explain the procedure for create cheque entry in Tally.

14. (a) How to create GST masters in Tally?

Or

- (b) How to create single and multiple group of ledger in Tally?

15. (a) Explain the Inter state sales entry in GST by using Tally.

Or

- (b) Describe the procedure to create units of measure in Tally (Stock Units).

PART C — ( $3 \times 10 = 30$  marks)

Answer any THREE questions.

16. What do you mean by HAN/SAC classification? What are the details are required to classify the HAN/SAC goods under GST?
  17. What is meant by job works and works contract? What are the difference between job work and works contract?
  18. Describe the importance of accounting packages with GST.
  19. Explain the accounting entry procedure of inward supply of goods from unregistered dealer in GST.
  20. Describe the various kinds of GST reports and returns.
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**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 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 questions.**

1. What is CGST?
2. What is mixed supply?
3. What do you mean by transaction value?
4. What are the types of registration under GST?
5. Who is called 'Job Worker' and 'Principal'?
6. What is GSTR-1?
7. Write a note on zero rated supply in GST.
8. Briefly explain IGST.
9. Explain the term 'Baggage' under customs Act, 1962.
10. What is HSN schedule of classification?

PART B — ( $5 \times 5 = 25$  marks)

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

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

Or

- (b) What are the items included in transaction value? Explain.

12. (a) Distinguish between composite supply and mixed supply.

Or

- (b) What is input tax credit? Explain the reversal of ITC.

13. (a) Explain the provisions of the Act regarding apportionment of tax and settlement of funds.

Or

- (b) Explain the various exemptions under GST.

14. (a) Describe the principles for determining the place of supply of goods and services.

Or

- (b) Explain the levy and collection of IGST.

15. (a) Explain the powers of customs authorities.

Or

- (b) Describe the methods of assessment of duty under customs Act, 1962.



PART C — ( $3 \times 10 = 30$  marks)

Answer any THREE questions.

16. What is GST council? Explain the structure, powers and function of GST council.
  17. Explain the forms and returns under composition levy.
  18. Describe the recent developments and present status of GST in India.
  19. Discuss the methods of valuation for customs purpose.
  20. Describe the miscellaneous provisions under GST.
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**DISTANCE EDUCATION**

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

**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 do you mean by Levy of tax?
2. What is composition supply?
3. What is meant by zero rating?
4. What is imported services?
5. Who is taxable person under GST?
6. What is meant by registration of GST?
7. Who is liable for GST registration?
8. What is meant by transaction period?
9. What is filing of return?
10. What is second appeal?

PART B — ( $5 \times 5 = 25$  marks)

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

11. (a) What is meant by duty to deposit? How to make GST payment?

Or

- (b) What are the problems associated with inter state supply?

12. (a) What are the objectives of E-commerce?

Or

- (b) What are the problems in collection of GST?

13. (a) Explain the provisions relating to cancellation of registration.

Or

- (b) Explain the time of supply in case of reverse charge.

14. (a) Explain the various types of assessment under the GST Act.

Or

- (b) What are the inclusions in transaction value?

15. (a) Explain the procedure for making an appeal before Appellate tribunal.

Or

- (b) What are the necessary elements that constitute supply under [GST/SGST Act]?

PART C — ( $3 \times 10 = 30$  marks)

Answer any THREE questions.

16. Explain the benefits of GSTIN
  17. Explain the determination of tax liability on a composite and mixed supply.
  18. Discuss the importance of time and valuation of taxable supply.
  19. Under what circumstances registration can be cancelled.
  20. Explain the various types of GST assessment.
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