

**D-2007**

**Sub. Code**

**22511**

**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2026.**

**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. When was GST implemented in India?
2. What does the GST Council do?
3. What is the threshold limit for GST registration for goods suppliers in normal states?
4. Who is a regular tax payer under GST?
5. What are the two types of supply under GST?
6. What is 'supply' under GST?
7. What is Input Tax Credit (ITC) under GST?
8. Can ITC be claimed on personal use items?
9. What is customs duty?
10. Give two examples of indirect taxes in India

PART B — (5 × 5 = 25 marks)

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

11. (a) What are the four components of GST?

Or

(b) State the features of GST.

12. (a) Who is a regular tax payer under GST and what are their obligations?

Or

(b) Write a note on the Composition Tax payer under GST.

13. (a) Differentiate between inter-state and intra-state supply.

Or

(b) Write a short note on 'place of supply' under GST.

14. (a) State the process of claiming Input Tax Credit (ITC) under GST.

Or

(b) What are the types of GST returns and their due dates?

15. (a) State the significance of customs duty in international trade.

Or

(b) What are the indirect taxes levied on electricity and its supply in India?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Describe the structure and role of the GST Council.
  17. Explain the various types of tax payers under GST along with their registration requirements.
  18. Explain the process of valuation of supply under GST.
  19. Discuss the utilization and reversal of Input Tax Credit under GST.
  20. Discuss the role of the Central Government in levying indirect taxes on specific commodities.
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**D-2008**

**Sub. Code**

**22512**

**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2026.**

**GST AND ACCOUNTING PACKAGE**

**(CBCS 2020 – 21 Academic Year Onwards)**

**Time : Three hours**

**Maximum : 75 marks**

**PART A — (10 × 2 = 20 marks)**

**Answer ALL the questions.**

1. Who is a 'Person' under GST?
2. What are 'Goods' under GST?
3. What is Reverse Charge Mechanism?
4. Name two items for which ITC is not allowed.
5. What are the mandatory details in a tax invoice?
6. What is GSTR-1?
7. What is the difference between single and multiple group creation?
8. How do you create a new company in Tally ERP 9?
9. How do you set tax rate in a stock item?
10. What taxes apply to intra-state sales under GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) Show the significance of supply under GST.

Or

- (b) Indicate the importance of HSN/SAC.

12. (a) What are eligible and ineligible input tax credits under GST?

Or

- (b) How is Input Tax Credit transferred during business restructuring or change?

13. (a) What are the GST filing process?

Or

- (b) What are stock items in Tally ERP 9?

14. (a) How the intra-state and inter-state purchases in GST are recorded in Tally ERP 9?

Or

- (b) State the procedure for generating the GST invoices in Tally ERP 9.

15. (a) How do you print a GST Sales Invoice from Tally ERP 9?

Or

- (b) What GST reports and returns are available in Tally ERP 9?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the various classifications of GST.
  17. Explain the structure of GST rates applicable in India.
  18. Discuss the procedure for e-payment of GST. What are the modes of payment and related compliance requirements?
  19. How are GST Masters created in Tally ERP 9? Discuss the importance of each master for correct GST reporting.
  20. Describe how to create and record a Sales Voucher with GST in Tally ERP 9.
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**D-2009**

**Sub. Code**

**22513**

**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2026.**

**GST AND CUSTOMS DUTY**

**(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 GST?
2. Define “Services” under GST.
3. What is ‘Value of Supply’?
4. What is GST liability?
5. What is job work under GST?
6. Can a tax payer under the Composition Scheme issue a tax invoice?
7. Who levies and collects IGST?
8. Mention two types of supplies considered as inter-state supplies.
9. What is the main objective of customs duty?
10. What is assessable value under Customs Act?

PART B — (5 × 5 = 25 marks)

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

11. (a) What are the basic elements of GST in India?

Or

- (b) State the scope of supply under GST.

12. (a) What are Transitional Provisions under GST?

Or

- (b) Write a note on the filing of returns under GST.

13. (a) State the features of the Composition Scheme under GST.

Or

- (b) What are the various Types of Exemptions under GST?

14. (a) What are some important terms defined under the IGST Act, 2017?

Or

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

15. (a) Write a brief note on the introduction and background of Customs Duty in India.

Or

- (b) Why is the assessable value important in the calculation of customs duty?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Explain the process of GST Registration and the documents required under the CGST/SGST Acts.
  17. Explain in detail the provisions related to Maintenance of Accounts and Records.
  18. Explain the scope of IGST.
  19. Explain the various types of customs duty.
  20. What are the items excluded from customs value? Discuss.
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**D-2010**

**Sub. Code**

**22514**

**DISTANCE EDUCATION**

**CERTIFICATE PROGRAMME IN GST EXAMINATION,  
MAY 2026.**

**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 composite supply under GST?
2. What is TCS under GST?
3. What is 'Time of Supply' under GST?
4. What tax is levied on import of goods?
5. What is compulsory registration under GST?
6. When can GST registration be cancelled?
7. What is the duty of the taxpayer regarding tax collection and deposit?
8. What are the modes of payment of GST?
9. What is the time limit to claim a refund under GST?
10. What is a First Appeal under GST?

PART B — (5 × 5 = 25 marks)

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

11. (a) How is e-commerce regulated under the GST regime?

Or

- (b) What is the scope of supply under GST?

12. (a) What is the significance of understanding time of supply under GST?

Or

- (b) How are time and place of supply determined in the case of inter-state supply of goods and services?

13. (a) What is a GSTIN and how is it structured?

Or

- (b) What is the process for amendment of registration under GST?

14. (a) What is the procedure when GST is collected at an incorrect rate or amount?

Or

- (b) What is the due date for GST payment and how is it determined?

15. (a) What is the rule regarding refund in case of delayed collection of statutory forms under earlier law?

Or

- (b) What are the procedure and conditions for filing a Second Appeal under GST?

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Describe the GST rate structure in India and its significance.
  17. Difference between Intra-State Supply and Inter-State Supply.
  18. Explain the types of assessment.
  19. What are the types of payments under GST and their significance?
  20. What are the common types of GST refunds available to taxpayers?
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