

(FOR THE CANDIDATES ADMITTED
DURING THE ACADEMIC YEAR 2023 ONLY)

23UCC5E5

REG.NO. :

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI
END-OF-SEMESTER EXAMINATIONS : NOVEMBER-2025

B.Com.-C.A
SEMESTER: V

MAXIMUM MARKS: 75
TIME : 3 HOURS

PART - III

GOODS AND SERVICES TAX

SECTION – A (10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS.

(K1)

- Recall GST is a consumption of goods and service tax based on _____.
a) Development b) Dividend c) Destiny d) Destination
- As per section 14 of customs act, 1962, transaction value shall not include the following _____.
a) Handling charges at exporter's port b) Loading and unloading charges at exporter's port
c) Insurance d) Buying agent's commission
- Which of the following taxes have been subsumed in GST?
a) Central Sales Tax b) Central Excise Duty c) VAT d) All of the above
- What is the time of supply of vouchers when the supply with respect to the voucher is identifiable?
(a) Date of issue of voucher (b) Date of redemption of voucher
(c) Earlier of (a) & (b) (d) (a) & (b) whichever is later
- SGST/UTGST Credit shall be utilized towards payment of IGST, only when the balance of the ITC in CGST account is _____ for payment of integrated tax
(a) Not available b) Available c) Partly available d) None of these

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES.

(K2)

- Interpret the rates applicable on goods and services.
- Indicate Safeguard Duty.
- Enumerate different types of direct and indirect taxes.
- Which authority will levy and administer GST?
- Recall the period in which the First return shall be filed by every registered taxable person?

SECTION – B

(5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

K3

- a) Compare Direct Tax and Indirect Tax.

(OR)

- b) Sketch GST Council and their functions.

(CONTD.....2)

12.a) Find out the different types of Customs Duty.

(OR)

b) Critically examine Abatement of duty on damaged or deteriorated goods [Sec. 22]

13.a) Discover the Genesis of GST in India.

(OR)

b) Assess the important benefits of GST .

14.a) Describe the term person includes in sec.2(84) of GST Act.

(OR)

b) What are composite supply and mixed supply? How are these two different from each other?

15.a) List the provisions related to Zero Rated Supply.

(OR)

b) Interpret the Inter-State and Intra-State Supply in GST.

SECTION – C

(5 X 8 = 40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.(K4 (Or) K5)

16. a) Analyze the Special features of Indirect Taxes.

(OR)

b) Investigate the Advantages and Disadvantages of Indirect Taxes.

17.a) Explain in detailed on the Exemption from Customs Duty.

(OR)

b) Describe the Classification of imported / export goods.

18. a) Discuss the GST model to be introduced in India.

(OR)

b) Construct the Central and State levies which will be subsumed in GST in India.

19.a) Evaluate the Eligibility and conditions for taking input tax credit [Sec. 16]

(OR)

b) Summarise the Registration Procedure under GST.

20.a) Develop the circumstances of generation of e-way bill.

(OR)

b) Explain place of supply of goods [Sec. 10 of the IGST Act]

ETHICAL PAPER