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26 TSD 3 SEM MCOM (CBCS) GST 510 (AEC)

2024

What are the provisions related to GST in India? Write a short note on "Composition Scheme".

COMMERCE

Paper : 30510 (AEC)

**(Goods and Services Tax (GST) -
Law and Practice)**

Full Marks : 40

Time : Two hours

**The figures in the margin indicate
full marks for the questions.**

1. Discuss the history of Goods and Services Tax (GST) in India, highlighting the significant events. 10

OR

2. Explain the concept of indirect taxes and discuss its key features. 3+7=10
3. "GST was a much-needed change in the Indian taxation system"-Comment. 10

Contd.

OR

4. Discuss the framework of GST as implemented in India. 10

5. What are the key constitutional provisions related to GST in India? Write a short note on "Composition levy". 5+5=10

OR

6. Define the term 'Supply' under the GST Act. Mention the activities included in Schedule I and Schedule II of the GST Act. 2+8=10

7. Describe the process of obtaining GST registration for a company in India. 10

OR

8. Write short notes on : (any two) 5×2=10

(a) Tax Invoice

(b) Input Tax Credit

(c) Composite and Mixed Supply

(d) Credit Note and Debit Note

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3 SEM MCOM (CBCS) GST 510

2023

(December)

COMMERCE

Paper : 30510 (AEC)

**[Goods and Service Tax (GST)-Law
and Practice]**

Full Marks : 40

Time : Two hours

**The figures in the margin indicate
full marks for the questions.**

Answer as directed.

1. Explain how the evolution of GST has reduced regional imbalances in India. 10

Or

2. Discuss various indirect taxes prevailed prior to implementation of GST in India. 10

Contd.

3. Discuss in detail the GST framework of India. 10

3 SEM MCOM (CBCS) GST 510

Or

4. Explain in detail the concept of 'supply' under GST. Mention the activities treated as 'deemed supply'. 5+5=10

5. Explain the conditions and restrictions in availing composition buy under GST. 10

Goods and Service Tax (GST)-Law

Or

6. What is input tax credit? Explain the eligibility and condition for availing input tax credit. 10

7. What is tax invoice? Mention the particulars of a tax invoice. 10

Or

8. Write short notes on : (any two)

5×2=10

(a) Time of Supply

(b) Debit Note and Credit Note

(c) Electronic Way bill

M.Com 3rd semester (Compartmental) Examination

2022

(September)

COMMERCE

Paper: 30510

(Goods and Service Tax Law & Practice)

Full Marks: 40

Time: Two hours

Answer the following questions

1. What is indirect tax? Discuss the difference between direct tax and indirect tax. 10
Or,
2. Explain the role of GST in eliminating the regional imbalances or the economic imbalances in India. 10
3. What do you mean by Input Tax Credit? Explain the eligibility and conditions for availing Input Tax Credit. 10
Or,
4. Discuss the detailed framework of GST in India. 10
5. What is "supply" under GST? Mention the transactions which are considered as supply even without considerations. 10
Or,
6. Discuss in detail the concept of Forward Charge Mechanism and Reverse Charge Mechanism in regard to time of supply of goods. 10
5x2
7. Write a short note: (any two)
 - a) Tax invoice
 - b) Composition scheme
 - c) Credit and debit notes
 - d) Voucher

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3 SEM MCOM (CBCS) GST 510

2022

(December)

COMMERCE

Paper : 30510

**[Goods and Service Tax (GST)-Law
and Practice]**

Full Marks : 40

Time : Two hours

**The figures in the margin indicate
full marks for the questions.**

Answer the following questions.

1. Explain in detail the deficiencies in the pre-GST taxation structure of India. 10

OR

2. Discuss the concept of Input Tax Credit. Mention the eligibilities and conditions for availing ITC. 10

Contd.

3. Discuss in detail the GST model of India. 10

OR

4. What is 'Supply' under GST? Mention the activities which are not treated as 'supply' under GST. 4+6=10

5. Write short notes on : *(any two)* 5×2=10

(a) Composite and Mixed Supply

(b) Tax Invoice

(c) E-way bill

(d) Composition Scheme

6. Discuss the provisions as set under GST on determining the 'time of supply' with examples. 10

OR

7. Explain the procedure of registration for a company under GST in India.

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3 SEM PG (CBCS) GST 510

2021

(held in February/March, 2022)

COMMERCE

Paper : 30510

**(Goods and Services Tax (GST)
—Law and Practice)**

Full Marks : 40

Time : Two hours

***The figures in the margin indicate
full marks for the questions.***

Answer the following questions.

1. Explain in detail the composition scheme under GST law. 10

OR

2. What is tax invoice ? State its particulars. 3+7=10

Contd.

3. What do you mean by indirect taxation?
What are its features? $3+7=10$

OR

4. What is time of supply? State its provisions
in case of supply of services under GST. $2+8=10$

5. Explain the procedure of registration under
GST in India. 12

OR

6. Discuss the provisions as set under GST on
determining the place of supply with
examples. 12

7. Write short notes on the following :
(any two) $4 \times 2 = 8$

(a) Input tax credit

(b) Composite supply

(c) Credit and debit notes

(d) Value of supply

M.Com 3rd Semester Examination 2020 (held in June, 2021)

Course Title: Goods and Services Tax

Course Number:30510

Nature of the Course (Core/DSEC/AEC/ GE): AEC

Full Marks: 30

Time: One and Half Hour

Mode of Examination: Online (Open Book Examination)

Instruction to the candidate: Attempt any 3 Questions. Word limit 300 words

Questions:

1. Discuss in detail the structure of Goods and Services Tax in India. 10
2. Write the significance of time and value of supply under CGST Act 2017. 10
3. What do you mean by consideration under CGST Act? Under which case/cases, supply without consideration may be treated as supply for GST purposes. 10
4. Discuss in details power and functions of GST council in India. 10
5. Write short notes on: 5x2=10
 - a) Cascading effect of tax
 - b) Reverse Charge mechanism