

Roll No. 

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Total No. of Pages : 02

Total No. of Questions : 18

**B.Com (Honours) (Sem.-5)**  
**GOODS AND SERVICES TAX**  
Subject Code : BCOM-502-18  
M.Code : 78173

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

**SECTION-A**

**Write briefly :**

- 1) When GST was introduced in India?
- 2) UTGST is applicable when Sold from Union territory. Is it true?
- 3) What is GST?
- 4) Goods and service tax is Supply based or Consumption based.
- 5) What is Indirect tax?
- 6) Write two advantages of GST.
- 7) What is IGST?
- 8) What is reverse charge?
- 9) Write two disadvantages of GST.
- 10) What is pre-GST era?

## **SECTION-B**

### **UNIT-I**

- 11) Why GST was introduced in India? Discuss.
- 12) Under GST, 'value addition' refers to Expenses 'plus' profit. Do you agree? Give arguments.

### **UNIT-II**

- 13) When is Integrated Goods and Services Tax applicable? Explain in detail.
- 14) Goods and service tax is a – Multipoint tax system! Explain.

### **UNIT-III**

- 15) Why the incidence of tax on tax is called Tax Cascading? Explain.
- 16) How would you compute GST liability? Explain in detail.

### **UNIT-IV**

- 17) GST is a matter of jurisdiction of both centre and state government. How and why? Discuss.
- 18) Discuss major provisions related to filing of return.

**NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.**