

(i) Printed Pages: 2

Roll No. ....

(ii) Questions : 9

Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 3<sup>rd</sup> Semester**

**(2122)**

**GOODS AND SERVICE TAX**

**Paper : BCM-306**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

**Note :—** (1) Attempt any **FOUR** questions from Unit-A.

(2) Attempt **TWO** questions each from Unit-B and Unit-C.

**UNIT—A**

1. (a) Write short note on First Return.
- (b) Explain Taxable event under GST.
- (c) Write short note on GST Eco system.
- (d) Differentiate between Tax invoice & Bill of supply.
- (e) Explain Electronic Credit Ledger.
- (f) Write short note on Input Tax Credit.

(5 marks each)

**UNIT—B**

2. Explain composition Levy Scheme. What are the provisions for making payment of Tax under Composition Scheme ?
3. Explain the procedure of Registration under GST in detail.



4. Discuss the main benefits available to Indian Economy due to the implementation of GST.
5. Explain the rules regarding Appointment of officers under GST. What are the powers of officers under GST ?

(15 marks each)

### UNIT—C

6. Explain the rules regarding refund under GST. What is the procedure to claim refund under GST ?
7. What do you mean by GST Return ? What type of returns are specified under GST Regime ? Discuss in detail.
8. Write short notes on :—
  - (a) GST Portal
  - (b) GSTN.
9. Explain various offences and Penalties under GST.

(15 marks each)