



Date: 16-11-2024

Dept. No.

Max. : 100 Marks

Time: 01:00 pm-04:00 pm

**SECTION A - K1 (CO1)**

**Answer ALL the Questions (10 x 1 = 10)**

**1. Definitions**

- a) Reverse charge mechanism
- b) Composition Levy
- c) Mixed supply
- d) ITC
- e) HSN

**2. True or False**

- a) Full form for GSTIN is Goods and Services Tax Identification Number.
- b) SGST is applicable in the case of Import of goods.
- c) Section 13 of the CGST Act deals with Time of supply of Goods.
- d) ITC of CGST cannot be utilized for payment of SGST/UTGST.
- e) There are three persons involved in Bill to Ship to model.

**SECTION A - K2 (CO1)**

**Answer ALL the Questions (10 x 1 = 10)**

**3. Fill in the blanks**

- a) The quorum for GST council meeting is -----
- b) The due date of payment for Tax Deducted at source is ----- of the following month.
- c) The full form for SAC is -----
- d) If value inclusive of GST is Rs 200 and applicable GST rate is 12%, then the amount of GST is -----
- e) ----- is an electronic document generated on the GST portal evidencing movement of goods.

**4. MCQ**

- a) First country to implement GST was: (a) China (b) France (c) USA (d) Germany
- b) Identify the tax not subsumed under GST (a) Central excise duty (b) Services tax(c) Customs duty (d)Central sales tax.
- c) Supply of goods which are not taxable under GST (a) Zero rated supply (b) Exempt supply (c) Inter state supply (d) Mixed supply
- d) Which Rule deals with Credit attributable to exempt supplies: (a) Rule 41 (b) Rule 42 (c) Rule 29 (d) Rule 30
- e) Electronic Cash Ledger is maintained in FORM GST PMT: (a) 2 (b) 3 (c) 5 (d) 6

**SECTION B - K3 (CO2)**

**Answer any TWO of the following in 100 words each. ( 2 x 10 = 20 )**

- 5. Compute the checksum digit from the following GSTIN: 33AABFZ8079K1Z
- 6. Elaborate the provisions of Time of supply of Goods under CGST Act
- 7. Discuss the provisions of Place of supply of services under IGST Act.

8. Explain the constitution and duties of Anti-Profiteering authority under CGST Act

**SECTION C – K4 (CO3)**

**Answer any TWO of the following in 100 words each.**

**(2 x 10 = 20)**

9. Enumerate the features of GST in India.
10. Explain the apportionment of ITC on capital goods.
11. Discuss the various types of assessment under CGST Act.
12. Enlist the offences and penalty provisions under CGST Act.

**SECTION D – K5 (CO4)**

**Answer any ONE of the following in 250 words**

**(1 x 20 = 20)**

13. Elaborate on the detailed procedure for GST registration under CGST Act 2017.
14. Explain the services exempt from GST as per notification issued by government.

**SECTION E – K6 (CO5)**

**Answer any ONE of the following in 250 words**

**(1 x 20 = 20)**

15. (a) Draw a chart showing the change in rate of tax for supply of goods or services under section 14 of CGST Act 2017.  
 (b) Mr J an authorized dealer in foreign exchange, exchanged the following Gross amount of currency (GAC) in the month of Feb 2023.

Case	1	2	3	4	5	6
GAC (Rs)	20000	80000	250000	1000000	2000000	7 Crores

Compute the Value of Supply of service assuming J has exercised the option available for valuation of supply under Rule 32(2)(b) of the CGST Rules 2017.

16. Discuss the accounts and records to be maintained under CGST Act.

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