

Register No.:

708

April 2024

Time – Three hours
(Maximum Marks: 100)

PART - A

[Marks: 8 x 5 = 40]

[Note: Answer any EIGHT Questions]

1. Define the term Aggregate turnover under GST.
2. List out the taxes which have been subsumed under GST.
3. Explain about Capital goods.
4. How to find out place of supply of goods under section 10 of IGST?
5. Explain the types of GST.
6. Write notes on the exemptions from GST.
7. Write about the assessment under composition scheme.
8. List out the eligibility and the conditions for taking input tax credit.
9. Write short notes on: (i) GST Bill (ii) GST Council.
10. M/s Navin Idea Ltd., was registered under GST and located in Kanchipuram. M/s Navin Idea Ltd., have appointed Mr. Sankar as a selling agent of Bangalore for supplying pre-payment voucher to the subscriber. Find the place of supply of service and GST liability.
11. Explain the computation of value of taxable supply.
12. Distinguish between intra-state and inter-state supply.

[Turn over.....

PART – B

[Marks: 5 x 12 = 60]

[Note: Answer any FIVE Questions.]

13. Explain the need for GST in India.
14. Define the term supply. Discuss the scope of supply as specified under section 7(1) of CGST Act.
15. Mr. Kumar, a manufacturer, sold goods to Mr. Soundar, wholesaler, and issued invoice for the sale on 1st August 2018. Now, determine the time of supply of goods under the following cases:
 - (i) Mr. Kumar removes the goods for delivery to Mr. Soundar on 16th August 2018.
 - (ii) Mr. Soundar collects the goods from premises of Mr. Kumar on 10th August 2018.
 - (iii) Mr. Soundar made full payment on 26th July 2018.
 - (iv) Mr. Soundar credited the payment in bank account of Mr. Kumar on 28th July 2018 for 3/4th of goods, Mr. Kumar recorded the same as receipts in his books on 3rd August 2018. The goods were dispatched on 5th August 2018 from the warehouse.
16. Explain the persons who are liable and not liable for registration under GST law.
17. Discuss the procedure for registration under GST.
18. Describe the various documents under GST.
19. Explain the apportionment of ITC and Blocked Credit.
20. Hari Ltd situated in Kolkata presented the following information.

Particulars	Rs.
Consultation fees	70,000
Storage cost	64,000
Labour cost	1,75,000
Goods sold for	10,41,000
Purchased raw material within the state	5,60,000
Transportation cost	56,000

Compute net GST payable. Assume CGST is 5% and SGST is 5%
