

BA , BSc, BCOM DEGREE END SEMESTER EXAMINATION - MARCH 2026**UGP (HONS.) SEMESTER 4: DISCIPLINE SPECIFIC ELECTIVE****COURSE: 24UCOMDSE203 - GOODS AND SERVICES TAX**

Time: 2 hours

Max Marks: 70

PART A**Part A includes 10 Multiple-Choice Questions. Answer all the questions.****Each question carries 1 mark.**

1. The GST Council is headed by: (CO1, R)
 - a) Prime Minister
 - b) Union Finance Minister
 - c) President of India
 - d) Chief Justice of India

2. Electronic Credit Ledger reflects: (CO3, U)
 - a) Input Tax Credit available
 - b) Tax liability
 - c) Cash balance
 - d) Refund amount

3. The turnover limit for Composition Scheme for traders/manufacturers in Special Category States is (CO4, R)
 - A. ₹20 lakh
 - B. ₹50 lakh
 - C. ₹75 lakh
 - D. ₹1.5 crore

4. Time of supply for goods is determined by: (CO2, U)
 - a) Date of invoice
 - b) Date of delivery
 - c) Earlier of invoice date or delivery date
 - d) Date of payment

5. In the GSTIN structure, the 15th digit represents (CO1, R)
 - A. State code
 - B. PAN entity number of the taxpayer
 - C. Checksum digit
 - D. Registration year

6. Which of the following is a monthly return required to be filed by regular taxpayers under GST? (CO4, R)
 - a) GSTR-1
 - b) GSTR-3B
 - c) GSTR-9
 - d) GSTR-5

7. Ramesh & Co., a partnership firm in Maharashtra, was previously paying the following taxes. Post-GST implementation, which of these taxes has been subsumed into GST? (CO1, R)
- Income Tax
 - Customs Duty
 - Central Excise Duty
 - Professional Tax
8. A wedding decorator charges ₹2,00,000 for a package including: Decoration services: ₹1,50,000 Catering services: ₹50,000 (provided through a third-party vendor). These services are supplied as a single package but can be purchased separately. This is an example of: (CO2, An)
- Composite Supply
 - Mixed Supply
 - Separate Supplies
 - Zero-rated Supply
9. A company organizes a Diwali party for its employees costing ₹50,000 + GST. Can they claim ITC on the GST paid for this expense? (CO3, A)
- Yes, fully claimable
 - Yes, 50% claimable
 - No, ITC is blocked
 - Yes, but only if employees are clients
10. GST came into effect in India on (CO1,R)
- 31st July 2017
 - 1st July 2017
 - 1st August 2017
 - 31st August 2017

(1 x 10 = 10)

PART B

Part B includes 12 Questions. Answer any 10 questions. Each question carries 1 mark

11. Under which mechanism does the recipient pay GST? (CO 2, R)
12. What is the purpose of the Electronic Credit Ledger under GST? (CO 3, U)
13. Which assessment is conducted when a registered person fails to file returns? (CO 4, R)
14. Zero-rated supply is applicable mainly to which type of transactions under GST? (CO 2, U)
15. Who are ISDs in GST? ()
16. Under which mechanism does the recipient pay tax instead of the supplier? ()

17. A _____ invoice is issued for zero-rated supplies. (CO3, U)
18. One of the main benefits of GST is elimination of _____ effect. (CO3, U)
19. What is the type of assessment conducted on a random selection basis to verify the correctness of returns filed? (CO4, U)
20. Supply of goods with insurance is an example of which type of supply under GST? (CO 2, An)
21. Which body recommends GST rates in India? (CO1, R)
22. Transaction value is the basis for determining _____ of supply. (CO2, R)
(1 x 10 = 10)

PART C

Part C includes 12 questions. Answer any 10 questions. Each question carries 2 marks

23. What is the role of the GST Council in the implementation of GST in India?
Name the chairperson of the GST Council. (CO1, U)
24. State any two benefits of implementing GST in India. (CO 1, R)
25. What are Blocked Credits under GST? Give one example. (CO 3, U)
26. Is zero rated and exempted supply the same? Why? (CO2/CO3 An)
27. Under what circumstances can GST registration be cancelled?
Can a cancelled registration be revoked? If yes, within what time period? (CO4, U)
28. What do you understand about TDS and TCS? (CO2/CO3 U)
29. ABC Company (registered) purchases legal services worth ₹50,000 from an advocate. Who is liable to pay GST under Reverse Charge Mechanism? Calculate the GST amount at 18%. (CO2, An)
30. Describe the main objective of section 18 of the GST act & list the special circumstances under which it applies. (CO3, E)
31. Differentiate between Compulsory Registration and Voluntary Registration under GST. (CO 4, An)
32. Briefly explain the concept of "Time of Supply" for goods under GST. (CO 2, U)
33. What is GSTN? How is it helpful in implementation of GST? (CO1 U)
34. What is a Bill of Supply and mention one case in which it is issued under GST? (CO 3, U)

35. What is meant by “Deemed Registration” under GST? (CO 4, R)
(2 x 10 = 20)

PART D

Part D includes 8 questions. Answer any 6 questions. Each question carries 5 marks

36. Explain the structure of GST in India. (CO 1, U)
37. Explain the types of invoices under GST. (CO 3, U)
38. Describe the procedure for registration under GST, including documents required and time limits. (CO 4, U)
39. Priya starts a boutique on 1st April 2024. Her monthly sales are: April: ₹3 lakhs, May: ₹4 lakhs, June: ₹5 lakhs, July: ₹6 lakhs, August: ₹8 lakhs a) When does she cross the registration threshold? b) By when must she register? c) What are the consequences if she doesn't register on time? d) Can she opt for composition scheme? Explain. (CO2/CO4, E)
40. Read the following scenario carefully and answer the questions that follow:
- Mr. Rajesh is a trader based in Kochi, Kerala. On 10th February 2026, he received an advance payment of ₹20,000 from a customer in Bengaluru, Karnataka for the supply of goods. He issued the invoice on 15th February 2026 for a total agreed price of ₹1,00,000. The goods were removed from his godown on 18th February 2026 and were received by the customer on 20th February 2026. At the time of supply, Mr. Rajesh offered a discount of 5% on the agreed price, which was clearly recorded in the invoice. Additionally, he charged ₹2,000 separately towards packing charges. Based on the above information, determine the following with brief reasons and calculations wherever required:
- (a) What is the Time of Supply? (1 mark) (CO2, A)
- (b) What is the Place of Supply? (1 mark) (CO2, A)
- (c) Compute the Value of Supply. (2 marks) (CO2, A)
- (d) Which type of GST is applicable in this transaction – CGST, SGST, or IGST? (1 mark) (CO1, U)
41. Explain the cascading effect of taxation with a suitable example. How does GST help in eliminating this effect? (CO3, E)
42. Describe the Composition Scheme under GST (CO 2, R)
43. What are various types of assessments? (CO4, U)
(5 x 6 = 30)

