

**B A, BSC, BCOM DEGREE END SEMESTER EXAMINATION – MARCH 2026**  
**UGP (HONS.) SEMESTER – 4: – DISCIPLINE SPECIFIC COURSE**  
**COURSE: 24UCOMDSC207: FUNDAMENTALS OF GOODS AND SERVICES TAX**  
*(For Regular 2024 Admission)*

Time: 1.5 hours

Max. Marks: 50

**SECTION A**

***Answer any Five Questions, Each Carries 2 marks.***

1. What do you mean by CGST? (CO2, U)
  2. What is Reverse Charge Mechanism? (CO1, U)
  3. What is Inward and Outward Supply? (CO2, U)
  4. Define Bill of Supply. (CO1, U)
  5. Differentiate between Time of Supply and Place of Supply. (CO2, An)
  6. Find the Place of Supply: Mr. Nikhil is travelling from Kochi to Mumbai by air.  
He purchases tea and snacks while on the plane. The airline is registered in both  
Kochi and Mumbai. (CO2, An)
  7. Make a note on Input Tax Credit. (CO3, E)
- (2 x 5 = 10)**

**SECTION B**

***Answer any Four Questions, Each Carries Five marks.***

8. Differentiate between Composite Supply and Mixed Supply. Write examples. (CO2, An)
  9. Which are the different types of assessment under GST? (CO4, U)
  10. Who are the persons liable for registration under GST? (CO4, U)
  11. Explain the terms E-Cash Ledger, E-Credit Ledger, E-Liability Ledger. (CO4, U)
  12. Make a short note on the different types of invoices under GST. (CO4, U)
  13. Elucidate TDS and TCS in GST. (CO2, An)
- (5 x 4 = 20)**

**SECTION C**

***Answer any Two Questions, Each Carries Ten marks.***

14. Elaborate GST Returns: GSTR-1, GSTR-2A, GSTR-2 and GSTR-3. (CO4, U)

15. What do you mean by ITC? What are the important provisions relating to ITC? (CO3, U)
16. What is RCM? What are the categories of supplies in respect of which RCM is applicable? (CO2, An)

**(10 x 2 = 20)**