

QP CODE: 21101520



Reg No : .....

Name : .....

**B.Voc Degree Examinations, JUNE 2021**

**Third Semester**

B.Voc Business Accounting and Taxation

**TBOC304 - GOODS AND SERVICE TAX - GST - I**

2018 Admission Only

E27050A7

Time: 3 Hours

Max. Marks : 80

**Part A**

Answer any **ten** questions.

Each question carries **2** marks.

1. Explain the provision related to place of supply of service.
2. Define "Capital Goods". Give any two examples.
3. How to determine Time of supply?
4. What is the importance of GSTIN?
5. Who is an unregistered supplier under GST ?
6. Discuss Reversal of Input Tax Credit ?
7. Explain Tax liability if goods or services are purchased from an unregistered person.
8. Who should file GST returns?
9. Mention Due Dates to file GST Returns?
10. Explain GSTR 3B?
11. Differentiate GSTR6 and GSTR6A.
12. Explain the contents of GSTR1.

(10×2=20)

**Part B**

Answer any **six** questions.

Each question carries **5** marks.

13. Explain SGST, IGST and CGST.



14. Briefly explain the evaluation of GST system in India.
15. Explain the process of application for GST number.
16. Who all are the person not liable to take registration under GST?
17. Explain Reverse charge mechanism?
18. Explain time limit for claiming input tax credit.
19. Mention due date and late fee for filing GST return.
20. Discuss monthly return and annual return.
21. How IGST is applicable in case of Electronic Commerce Operator?

(6×5=30)

**Part C**

*Answer any **two** questions.*

*Each question carries **15** marks.*

22. Narrate the evaluation of GST system in India and major drawbacks of GST.
23. Explain the positives and negatives of voluntary registration.
24. Elaborate any 6 type of GST return.
25. Discuss return to be filed by an Input Service Distributor.

(2×15=30)