

QP CODE: 22103035



Reg No :

Name :

B.VOC DEGREE REGULAR / REAPPEARANCE EXAMINATIONS, AUGUST 2022

Third Semester

B.Voc Business Accounting and Taxation

TBOC304 - GOODS AND SERVICE TAX - GST - I

2018 Admission Onwards

EB6F00B4

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. Differentiate between Zero rated supplies and exempt supplies.
2. Define the term Aggregate Turnover.
3. Mention provision relating to amendment of registration.
4. Elaborate GSTIN.
5. Discuss time limit for claiming input tax credit.
6. What is the process of paying tax via RCM on purchases from URDs?
7. How can NRIs obtain GST registration?
8. Which are the returns to be filed by Non Resident Taxpayer?
9. What is GSTR 2A? Give suitable example.
10. Explain annual return filed by regular business.
11. Explain due date to file GST return.
12. How IGST is applicable in case of Electronic Commerce Operator?

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*



13. Narrate the taxes merged into Goods and Service Tax.
14. Discuss Goods outside GST and taxes merged into GST.
15. Which are the situation of cancellation of registration?
16. What are the conditions related to registration for multiple business vertical?
17. What is the eligibility and conditions relating to input tax credit?
18. What are the Profit & Loss items which might attract GST under RCM ?
19. Comment on the submission of return by Composite tax payer.
20. Differentiate GSTR6 and GSTR6A
21. Discuss rates charged under GST

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. What is GST? Discuss Rates of GST.
23. Explain the provision relating to authentication of documents submitted under GST law?
24. Discuss different type of GST return?
25. What is TDS? Explain the rate charged in TDS and TCS.

(2×15=30)