



23104116

QP CODE: 23104116

Reg No :

Name :

B.VOC DEGREE REGULAR EXAMINATIONS, DECEMBER 2022

Third Semester

B.Voc Business Accounting and Taxation

TBOC304 - GOODS AND SERVICE TAX - GST - I

2021 Admission Only

37F56D2F

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. What is tax cascading?
2. What is input tax credit ? Give an example
3. What is intra state supply ? Explain the provision relating to intra state supply.
4. Who is liable to pay GST?
5. When reverse charge is applicable ?
6. Mention Registration Procedure for a Non-Resident Taxable Person .
7. Who needs to apply for GST registration as a Non-resident taxable person?
8. Comment on the submission of return by Composite tax payer.
9. Differentiate between GSTR1 and GSTR2.
10. Mention separate return filled by special cases.
11. Differentiate between GSTR1 and GSTR 9.
12. State GSTR11.

(10×2=20)

Part B

*Answer any **six** questions.*

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



13. What are the different advantages of GST system?
14. Differentiate between HSN Code and SAC Code.
15. Explain the rule related to amendment of registration.
16. What are the conditions related to registration for multiple business vertical?
17. What are the documents required for registration?
18. Explain Tax liability if goods or services are purchased from an unregistered person.
19. What is GSTR 1? Explain the contents in GSTR1.
20. Explain return to be filed by composition Tax payer.
21. What are the returns to be filed by Tax deductor?

(6×5=30)

Part C

*Answer any **two** questions.*

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

22. What is GST? Explain various components and features of GST.
23. Who is casual taxable person? Discuss the provision related to casual taxable person.
24. Elaborate the procedure for e filing and filing of NIL return.
25. Differentiate GSTR6 and GSTR6A.

(2×15=30)