

QP CODE: 24045213



Reg No :

Name :

**B.VOC DEGREE REGULAR / IMPROVEMENT/REAPPEARANCE EXAMINATIONS,
OCTOBER 2024**

Third Semester

B.Voc Business Accounting and Taxation

TBOC304 - GOODS AND SERVICE TAX - GST - I

2018 Admission Onwards

BA6C5E7E

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

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

1. Explain the components of GST.
2. Explain the composition of GST council.
3. What is the fee applicable to register under GST?
4. Elaborate provisions relating to business having multiple state.
5. Explain Reverse charge mechanism .
6. What do you mean by self invoicing?
7. What are the difference between casual taxable person and non-resident taxable person?
8. What is monthly return?
9. What is GSTR 1?
10. Mention about rectification of discrepancy in claim of Input Tax Credit.
11. State difference between GSTR 4 and GSTR3.
12. What is the late fee for GST non filling?

(10×2=20)

Part B

*Answer any **six** questions.*

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

13. What is GST? Explain tax cascading and Tax pyramiding.



14. Explain different type supply under GST.
15. Explain the provision relating to authentication of documents submitted under GST law.
16. How to apply cancellation of registration?
17. Mention Registration Procedure for a Non-Resident Taxable Person.
18. Discuss input tax credit of capital goods and reversal.
19. What is e - filing? Explain the documents required for e - filing.
20. Explain the rate charged in TDS and TCS.
21. State general provisions relating to submission of return.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. What is input tax credit? Differentiate tax cascading and tax pyramiding.
23. What is GSTIN? Discuss the procedure for applying GST number.
24. What is GST return? Explain the contents of GSTR-3.
25. State the categories of goods and services for levying GST.

(2×15=30)