

(Please write your Exam Roll No.)

Exam Roll No.

END TERM EXAMINATION

SIXTH SEMESTER B.COM (HONS.) JUNE 2024

Paper Code: BCOM-304

Subjects: Good & Service Tax

Time: 3 Hours

Maximum Marks: 75

Note: Attempt any five questions.

- Q1. What are various types of audits under the CGST Act? (15)
- Q2. Define the term supply under the CGST Act. (15)
- Q3. What is the procedure of registration under the CGST Act? (15)
- Q4. YY Ltd. is manufacturer of printing machinery. SGST and CGST rates on supply of goods is 9% each. He sold the goods within India at Rs. 4,00,000. They exported goods for Rs. 6,50,000. They purchased inputs at Rs. 5,00,000. SGST and CGST rate on inputs is 9% each. All these inputs were used in manufacture of final products. There was no opening or closing stock of inputs or final products. Calculate the balance in electronic credit ledger (15)
- Q5. Determine the place of supply of services if the location of the supplier and the location of the recipient is in India. (15)
- Q6. What is advance ruling? What are the matters for which advance ruling can be taken? Write down its various provisions. (15)
- Q7. What are various provisions regarding the penalty under the CGST Act? (15)
- Q8. What are the provisions of search, seizure, and arrest? (15)

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