

(i) Printed Pages : 2

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(ii) Questions : 14

Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 3rd Semester
(1129)**

GOODS AND SERVICE TAX

Paper–BCM-306

Time Allowed : 3 Hours]

[Maximum Marks : 80

Note :- Attempt any **four** questions from Section A and **two** questions each from Section B and Section C. Each question in Section A carries **5** marks whereas each question in Section B and Section C carries **15** marks.

SECTION—A

1. What are guiding principles of GST ?
2. Under what circumstances, the registration of a dealer is cancelled ?
3. Explain aggregate turnover for composition scheme.
4. What is time of supply of goods in case of tax payable under reverse charge ?
5. What is input tax credit ?
6. Who decides rates of GST ?

SECTION—B

7. What is GST ? How does it work ? Explain with examples.
8. Explain the process of registration of dealer under GST Act.
9. Explain the salient features of composition levy under CGST/SGST with suitable examples.
10. Write short notes on the following :
 - (a) Debit Note
 - (b) Credit Note
 - (c) Tax Invoice.

SECTION—C

11. Write a detailed note on IGST and its salient features.
12. Explain the provisions related to exemptions under the IGST.
13. Describe the provisions related to filing of returns under GST Act.
14. Describe provisions related to prosecution and appeals under GST Act.