



Term Evaluation (Even) Semester Examination March 2025

Roll no.

Roll No.

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Paper Code: BBA 603 F1

Mid Semester Examination Mar2025

Even Semester

GOODS & SERVICES TAX

Time: 1:30 Hours

MM: 50

Note:

- (i) Answer all the questions by choosing any one of the sub questions.
- (ii) Each question carries 10 marks

Each question contains two parts a & b. Attempt any one part of choice from each question.

Q1

(10 X 1) = 10 Marks)

a) Enumerate the indirect taxes that have been subsumed into Goods and Services Tax .

Or

b) Who are the members of the GST council? What are the Functions that the GST council performs?

Q2.

(10 X 1 = 10)

a) Draw a comparison between Composite Supply and Mixed Supply with reference to the impact on GST.

Or

b) On what basis is the time of supply of goods and Services ascertained?

Q3

(10 X 1 = 10)

a) Elucidate the various characteristics of GST.

Or

b) What are the benefits of the implementation of GST?

Q4

(10 X 1 = 10)

a) What is an E way Bill. What are its important features?

Or

b) Elaborate the Composite Scheme of GST? What are rates of taxation under this scheme? Also mention the conditions to be fulfilled in order to adopt this scheme?

Q5

(10 X 1 = 10)

a) Which categories of Persons shall be required to be compulsorily registered under GST?

Or

b) Give the checklist of Documents required for Registration Under GST?