



## Term Evaluation (Even) Semester Examination March 2025

Roll no.....

Name of the Course: B.com. (H)

Semester: VI

Name of the Paper: GST Laws

Paper Code: BCH 601

Time: 1.5 hour

Maximum Marks: 50

Note:

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

Q1.

- a. Compare the pre-GST indirect tax system with the post-GST system. What were the major challenges in the earlier tax regime?

OR

- b. Define the following GST-related terms with examples:

- a) Casual Taxable Person
- b) Electronic Commerce Operator
- c) Reverse Charge

CO1(10 Marks)

Q2.

- a. Differentiate between the following terms under the CGST Act:

- a) Aggregate Turnover vs. Taxable Turnover
- b) Composite Supply vs. Mixed Supply

OR

- b. Explain the composition scheme under GST. Is the company eligible for this scheme? Discuss the conditions, tax rate, and filing obligations.

CO1 (10 Marks)

Q3.

CO2 (10 Marks)

- a. What is GST registration, and why is it mandatory for certain businesses? Explain the process and legal requirements.

OR

- c. ABC Ltd. sells a gift hamper containing chocolates, soft drinks, and cookies. Each item has a different tax rate, but they offer the hamper as a single package for ₹1,500. Classify the transaction as either composite supply or mixed supply. Justify your classification and explain how GST will be calculated.

Q4.

CO2 (10 Marks)

- a. Differentiate between CGST, SGST, IGST, and UTGST. How are these components applied in intra-state and inter-state transactions?

OR

- b. What is an Electronic Cash, credit and Liability Ledger under GST? How does it facilitate tax payment?

Q5.

CO2(10 Marks)

- a. Explain the Procedure for the computation of compensation to States under The Goods and Service Tax (Compensation to States) Act, 2017?

OR

- b. Discuss in detail the role of Central Board of Excise and Customs?