



ADITYA DEGREE COLLEGES

Aditya Group of Degree Colleges

* ANDHRA PRADESH *

PRE FINAL - EXAMINATIONS

III B.Com VI SEMESTER

Max. Marks : 75 M

Date: 20.03.2020

TALLY WITH GST APPLICATIONS

Time: 3 Hours

SECTION-A

I. Answer any FIVE of the following questions:

5 x 5 = 25 M

1. Limitations of GST ?
2. How GST is beneficial to Government.
3. Input Tax Credit
4. What is Annual Return ?
5. Operations of Reverse charge.
6. VAT vs GST
7. S.G.S.T
8. What is Inventory.

SECTION-B

II. Answer the following questions:

5 x 10 = 50 M

9. a) Explain the salient features of GST in India.

(Or)

- b) What are exemptions from GST ? Explain governments power to grant exemptions from GST.

10. a) What do you mean by transition to GST ? Explain various provision related to transition to GST.

(Or)

- b) Explain various GST rates applicable in India.

11. a) Explain various rules regarding issue of invoice under GST.

(Or)

- b) What do you mean by Voucher in Tally ? Name different types of Vouchers available in Tally ?

12. a) What is Tax return ? What is need of filing return ? Explain key features of filing return under GST.

(Or)

- b) What is GSTR -3 ?

13. a) What do you mean by Reverse charge ? What services covered under reverse charge as per decision of GST council ?

(Or)

- b) Explain various Accounts/Records to be maintained for GST purpose ? How these records can be viewed in Tally.

AWDC - KKD