



Hamball Pg

## Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD (now MoE)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Bachelor's Degree Arrear Examination – November 2025

IV Semester

Batch : 2023

Major : B.Com PA

Time: 3 Hrs

Max. Marks: 100

### 23BCPSE2A Accounting and Taxation: Indirect Tax Laws

#### Course Outcomes:

CO1; Acquire knowledge on GST and need for GST in India

CO2 : Able to compute input tax credit and its recovery under GST.

CO3: Understand provisions regarding registration under GST;

CO4: Acquire knowledge on filing GST return online.

CO5: Understand legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP and other related provisions

#### Part A

#### Choose the Correct Answer

10 x 1 = 10

- GST was introduced as the \_\_\_\_\_ amendment Act. CO1K1  
a. 100                      b. 101                      c. 102                      d. 103
- GST registration is not mandatory for \_\_\_\_\_. CO1K1  
a. Input service distributor                      b. Casual taxable person  
c. Non-resident taxable person                      d. Agriculturist
- Time limit for claiming ITC CO2K1  
a. 1 year from the date of invoice                      b. 2 years from the date of invoice  
c. 3 years from the date of invoice                      d. No time limit
- Documents required for ITC CO2K1  
a. Invoice                      b. Bill of entry                      c. Delivery challan                      d. All of the above
- What is the threshold limit for registration for those engaged in exclusive supply of goods? CO3K1  
a. Rs. 20 lakhs                      b. Rs. 40 lakhs                      c. Rs. 10 lakhs                      d. Rs. 5 lakhs
- What is the form required to be submitted for registration under GST? CO3K1  
a. FORM GST REG-01                      b. FORM GST REG-02  
c. FORM GST REG-03                      d. FORM GST REG-04
- What is the primary purpose of a tax invoice under GST? CO4K1  
a. To provide a receipt for payment  
b. To provide details of goods or services supplied  
c. To claim input tax credit  
d. To pay tax to the government
- What is Electronic Liability Ledger (ELL)? CO4K1  
a. A digital ledger that records all the liabilities of a taxpayer under GST  
b. A digital ledger that records all the credits of a taxpayer under GST  
c. A digital ledger that records all the payments made by a taxpayer under GST  
d. A digital ledger that records all the refunds claimed by a taxpayer under GST
- Basic duty is levied under which section of the Customs Act? CO5K1  
a. Section 12                      b. Section 3  
c. Section 2                      d. Section 1

Q7.11.25 (AN)

Answer

**Part B**

5 x 6 = 30

**Answer all Questions**

**Each answer should not exceed 400 words or two pages**

- 11.a. Explain briefly on the evolution of GST in India. CO1K2  
(or)  
11.b. Write short notes on the concepts and needs for GST. CO1K1
- 12.a. Explain briefly on the claim of input tax credit. CO2K2  
(or)  
12.b. Explain the input tax credits in brief. CO2K2
- 13.a. Explain the steps and persons involved in obtaining registration compulsorily. CO3K2  
(or)  
13.b. Explain briefly on the procedure for cancellation of registration. CO3K2
- 14.a. Explain the various heads of assessment under GST. CO4K2  
(or)  
14.b. Explain the term tax invoice in brief and its application. CO4K2
15. a. List out the key provision relating to levy of duty under the Customs Act. CO5K1  
(or)  
15.b. Explain the types of custom duties in brief. CO5K2

**Part C**

5 x 12 = 60

**Answer all Questions**

**Each answer should not exceed 800 words or four pages**

- 16.a. Explain the merits and demerits of GST with examples. CO1:K2  
(or)  
16.b. Discuss the various forms of supply under GST. CO1:K2
- 17.a. Explain the provision of GST of reversal of input tax credit in case of non-payment of Consideration. CO2:K2  
(or)  
17.b. Explain the availability of credit in special circumstances in India. CO2:K2
- 18.a. Explain the persons liable for registration and persons not liable for registration. CO3:K2  
(or)  
18.b. Explain the documents required before initiating registration in detail. CO3:K2
- 19.a. Explain the circumstances when and why the credit note and debit note are issued to the recipient. CO4:K2  
(or)  
19.b. Discuss in detail the various types of assessments under GST as per the CGST Act. CO4:K2
- 20.a. Explain in detail on the classifications of import and export of Goods. CO5:K2  
(or)  
20.b. Elucidate on the provisions of the Customs Act as to clearance of imported goods and export goods. CO5:K2