



K. Sambal 2/2/26

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
Continuous Internal Assessment Test I – February 2026
VI Semester

Class : III. UG
Major : B.COM

Time: 2 hours
Maximum Marks: 60

23BCODE4D- Goods and Services Tax (GST)

Course Outcomes:

At the end of the course, students will:

1. Able to explain the structure and functions of indirect taxes
2. Ability to understand and analyze the taxable event supply under GST
3. Gain knowledge on implications of input tax credit
4. Ability to complete the GST registration process
5. Demonstrate the step –by- step process of generating an E- Way bill

6 x 1 = 6

Part - A

Choose the Correct Answer

1. From which date will the new GST slabs be implemented?
a. 1st July 2025 b. 15th August 2025 c. 22nd September 2025 d. 1st October 2025
CO1 K3
2. GST is a consumption of goods and services tax based on
a. Development b. Dividend c. Destiny d. Destination
CO1 K3
3. What are the taxes levied on an intra-State supply?
a. CGST b. SGST c. CGST and SGST d. IGST
CO2 K2
4. In the case of mixed supply the rate of tax is
a. Average Rate of tax b. Rate of principal supply c. Highest rate d. lowest rate
CO2 K3
5. Input tax credit is allowed to
a. Anyone who has paid tax b. Any registered person c. Any Composite dealers
d. Any dealer under GST
CO3 K1
6. Input tax credit shall be allowed only on the support of
a. Delivery note b. Payment slip c. Credit note d. Tax invoice
CO3 K2

3 x 6 = 18

Part - B

Answer ALL Questions

Each answer should not exceed 400 words or two pages

7. a. Explain the concept of Indirect Taxes
(or)
CO1 K2
7. b. Differentiate between Direct Taxes and Indirect Taxes
CO1 K3
8. a. Define the term supply and write a short note about nature of supply
(or)
CO2 K3
8. b. Bring out the concept of reverse charge mechanism
CO2 K2
9. a. Point out the eligibility conditions for taking Input Tax Credit
(or)
CO3 K3
9. b. What are the documents require for claiming Input tax credit?
CO3 K1

Part - C

3 x 12 = 36

Answer ALL questions

Each answer should not exceed 800 words or four pages

10. a. Write in detail about constitutional aspects of GST
(or)
CO1 K3
10. b. Enumerate the functions of GST council
CO1 K1
11. a. Explain how the place of supply is determined for different classification of goods
(or)
CO2 K2
11. b. Point out the exempted goods under Exemption notifications
CO2 K3
12. a. What are the provisions related the manner of distributing of input tax credit by
Service distributor
(or)
CO3 K2
12. b. List out the criteria that make person eligible to take input tax credit
CO3 K3

No. of Copies : 60 + 60

Staff in-charge: Mrs. Malarvizhi. A