



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University under Category 'A' by MHRD, Estd. u/s 3 of UGC Act 1956 (now MoE)
Re-accredited with A++ Grade by NAAC. Recognised by UGC under Section 12B
Coimbatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment – I February, 2025
IV Semester

Class : II UG
Major : B.Com(PA)

Time: 2 Hours
Maximum Marks: 60

Option A : Accounting and Taxation
23BCPSE2A – 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

(6x1=6)

1. Which of the following is an example of Indirect Tax?
a. Income Tax b. Wealth Tax c. Goods and Services Tax d. Corporate Tax
CO1K2
2. Under the Goods and Services Tax, who is liable to pay tax on imports of goods in India?
a. The Exporter b. The Importer c. The Manufacturer d. The Retailer
CO1K2
3. To claim Input Tax Credit on goods purchased, a tax payer must possess
a. A Debit note b. A tax invoice issued by the Supplier.
c. A self declaration form d. A payment receipt from the Government
CO2K1
4. Which of the following is required for a tax payer to claim Input Tax Credit on imported goods under GST?
a. Bill of entry b. Tax invoice c. Import license d. Self declaration from the supplier
CO2K1
5. Who is required to register under GST?
a. Only Manufacturers b. Only Service Providers
c. Anyone with a Turnover exceeding the Threshold limit d. Exporters only
CO3K2
6. Which of the following documents is mandatory for GST registration for individuals?
a. Rent agreement b. Aadhaar Card c. Driving License d. Property Tax Receipt
CO3K2

Part- B

Answer ALL Questions

(3x6=18)

(Each answer should not exceed 400 words or two pages)

7. a. Explain the concepts and need for Goods and Services Tax.
(Or)
CO1K2
7. b. Explain the different forms of supply under Goods and Services Tax.
CO1K2
8. a. Identify the eligibility and conditions for taking Input Tax Credit.
(Or)
CO2K3
8. b. Compare the functions of apportionment of credit and blocked credits.
CO2K2
9. a. Identify the threshold limits for registration under GST.
(Or)
CO3K3
9. b. Summarize on the term Deemed Registration.
CO3K2

Part-C

Answer ALL questions

(3x12=36)

(Each answer should not exceed 800 words or four pages)

10. a. Identify the statutory provisions under the levy of GST.
(Or)
CO1K3
10. b. Discover the GST in India and other countries.
CO1K3
11. a. Explain the availability of credit in special circumstances.
(Or)
CO2K2
11. b. Discover the manner of distribution of credit by Input Service Distributor.
CO2K3
12. a. Identify the persons liable for registration and persons not liable for registration.
(Or)
CO3K3
12. b. Discover the procedures applicable for registration under GST.
CO3K3