



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. CGPA 3.65/4, Category I by UGC
Colombatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test II - April 2025

IV-Semester

Class : II UG

Major : BCom(PA)

Time:2 Hours

Maximum Marks:60

**Skill Based Elective Course-II 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. What is the maximum validity of registration for a Casual Taxation Person?
a. 90 days, extendable by another 90 days b. 1year
c. 60 days, extendable by another 30 days d. Permanent registration
CO3:K2
2. Within how many days must a taxpayer file GSTR-10 after cancellation?
a. 15 days b. 30 days c. 60 days d. 90 days
CO3:K2
3. What document is issued if the value of an invoice increases after the original issue?
a. Debit note b. Credit note c. Payment voucher d. Receipt voucher
CO4:K1
4. Which return is filed monthly/quarterly for outward supplies?
a. GSTR-1 b. GSTR-3B c. GSTR-4 d. GSTR-9
CO4:K1
5. Which of the following is levied on imported goods to protect domestic industries?
a. Anti-dumping duty b. Export duty c. Goods and services tax
d. Capital gains tax
CO5:K2
6. Which form is used to file a Bill of entry for import clearance?
a. Form GSTR-1 b. Form GST REG-16 c. Bill of Entry d. Shipping Bill
CO5:K2

Part- B

Answer ALL Questions

(3x6=18)

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

7. a. Explain the provisions for Amendment of registration.
(Or)
CO3:K2
7. b. Explain the procedures for cancellation of registration.
CO3:K2
8. a. Identify the different returns under GST.
(Or)
CO4:K3
8. b. Compare the functions of Tax invoice credit and debit notes.
CO4:K2
9. a. Identify the types of customs duty.
(Or)
CO5:K3
9. b. Summarize on the Importation, Exportation and Transportation of Goods.
CO5:K2

Part-C

Answer ALL questions

(3x12=36)

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

10. a. Identify the special provisions relating to Casual Taxable Person and Non-resident Taxable Persons.
(Or)
CO3:K3
10. b. Discover the procedure for Revocation of Cancellation of Registration.
CO3:K3
11. a. Explain the different types of Electronic Ledgers with examples.
(Or)
CO4:K2
11. b. Discover the mechanism of Tax Deducted at Source and Tax Collected at Source.
CO4:K3
12. a. Identify the classifications of Import and Export of Goods.
(Or)
CO5:K3
12. b. Discover the procedures applicable for Levy and Exceptions of custom duty.
CO5:K3

No. of Copies: 60+55

Dr.S.Poorni

Staff in Charge: