



K24P 3171

Reg. No. : .....

Name : .....

**III Semester M.Com. Degree (C.B.C.S.S. – O.B.E.-Regular)**  
**Examination, October 2024**  
**(2023 Admission)**  
**CMCOM 03C13 : GST AND INDIRECT TAXES**

Time : 3 Hours

Max. Marks : 60

**SECTION – A**

Answer **any five** questions in this Section. **Each** question carries **3** marks.

1. Examine the need for GST in India.
2. What is Reverse charge and Composition Levy in GST ?
3. Mention the limitations in the GST Composition Scheme.
4. Specify the contents of a tax-invoice.
5. Compare between Composite supply and Mixed Supply under GST.
6. Compare between CGST, SGST and IGST. (5×3=15)

**SECTION – B**

Answer **any three** questions in this Section. **Each** question carries **5** marks.

7. Sohan financed a car to Rohan (an unregistered person) on 1<sup>st</sup> September, 2023 for Rs. 1 lakh. On the failure to repay the amount, Sohan took possession of the car on 3<sup>rd</sup> March 2023 and sold it for Rs. 86,000 on 8<sup>th</sup> March, 2023. Compute the value of supply.
8. What are the functions of GST Council ? Explain.
9. Briefly explain the levy and collection of tax under GST Regime.

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10. Explain briefly :

- a) inter-state supply
- b) time of supply
- c) intra-state supply
- d) place of supply
- e) mixed supply under GST.

11. Summarise the types of GST Returns.

(3×5=15)

**SECTION – C**

Answer **any three** questions in this Section. **Each** question carries **10** marks.

12. Critically evaluate the strengths and weaknesses of GST framework in India.
13. Who are the persons liable for registration under GST ? Enumerate the procedure in registration of GST.
14. Who is eligible to become a GST Practitioner ? Examine their roles and responsibilities.
15. What is Customs Duty ? Analyse its different types in detail.
16. Examine the reasons for cancellation of registration of GST. Mention any four offences leading to imprisonment under GST. (3×10=30)