

Exam. Code : 305101

Subject Code : 6642

P.G. Certificate Course in Goods & Services Tax

1st Semester (Batch 2022-23)

THEORY

Time Allowed—3 Hours] [Maximum Marks—100

Note :—Attempt **FIVE** questions in all, selecting at least **ONE** question from each section. The fifth question may be attempted from any section. All questions carry equal marks.

SECTION–A

1. Explain the Acts and Rules passed for Implementation of GST.
2. Discuss the Concept of Supply including Time and Place of Supply.

SECTION–B

3. Explain the Concept of Input Tax Credit and how to claim an Input Tax Credit.
4. Describe the Procedure for Registration under GST and the Amendments in the same.

SECTION-C

5. What is the Penalty in case of Wrongful availment of Composition Scheme ?
6. Explain the Concept of Bill of Supply and Payment Vouchers.

SECTION-D

7. What are the Conditions and eligibility to Generate E-way Bill ?
8. Discuss in detail Cancellation of E-Way Bill.