

**Sr.No.3011**

**Exam Code: 306601**

**Subject Code : 8601**

**PG. Certificate in Goods & Services Tax - 1st Sem.**

**(Batch 2023-24) (CBGS)**

**(2223)**

**Paper: Theory**

**Time Allowed: 3hrs.**

**Max. Marks: 100**

**Note:** Candidates are required to attempt **FIVE** questions, selecting atleast one question from each section. The fifth question may be attempted from any Section.

**Section-A**

1. Explain the acts and rules for implementation of GST with its salient features.
2. Discuss the concept of Inter,State & Intra State Supply of GST in brief.

**Section-B**

3. Briefly explain the Exemptions from GST, Discuss various exempted goods and services under GST.
4. What do you understand by cancellation or suspension of registration of GST? Explain in detail.

**Section-C**

5. Define Bill of Supply and Payment Vouchers under GST in Detail.
6. Discuss types of Returns under GST and various penalties for non-filing or late filing of GST Returns.

**Section-D**

7. Discuss briefly the payment of Tax, Interest, Penalty and other amounts under GST.
8. Define Computation of amount of Refund and Doctrine of unjust enrichment under GST in detail.

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