

Sr.No.5456

Exam Code: 305101
Subject Code : 107221

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

(Batch 2024-25) (CBGS)

(2224)

Paper: Theory PGS01001T

Time Allowed: 3hrs.

Max. Marks: 100

Note: Candidates are required to attempt **FIVE** questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries **20** marks.

Section-A

1. Discuss the various Acts and Rules passed for Implementation of GST.
2. Explain the Concept of Supply and Reverse Charge Mechanism in GST.

Section-B

3. Explain the following GST Terms:
 - (a) Input Tax Credit
 - (b) Reclaim of ITC
4. Explain the Procedure for Registration under GST in detail.

Section-C

5. Write a brief note on Penalty in case of wrongful availment of Composition Scheme.
6. Discuss the Mode of filing and Types of Returns under GST in detail.

Section-D

7. Differentiate between TDS and TCS under GST in detail.
8. Explain the Computation of amount of Refund under GST in brief.

5456(2224)100

.....