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NA—28—2022

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (Second Year) (Fourth Semester) EXAMINATION

MAY/JUNE, 2022

(New Course)

TAX PROCEDURE AND PRACTICE

Paper (UGCVC-TPP-VII)

(Custom Duty and GST-II)

(Friday, 3-6-2022)

Time : 2.00 p.m. to 5.45 p.m.

Time— 3.45 Hours

Maximum Marks—75

- N.B. :—*
- (i) Q. No. 1 carries 20 marks.
 - (ii) Q. No. 2 to Q. No. 4 carry 15 marks each.
 - (iii) All questions are compulsory having options on each except Q. No. 1.
 - (iv) Simple calculator is allowed.

1. Explain the process of Registration under GST Act. Also explain the person who have Compulsory Registration under GST Act. 20
2. Explain the Time Supply in case of goods. 15

Or

What are the factors which are included in case of Transaction value under GST act.

3. Explain the place of supply in case of goods and services under GST Act. 15

Or

Which goods are exempted from GST ? Explain in detail.

P.T.O.

4. Explain the Time Supply in case of goods services. 15

Or

What are the amendments under Registration of GST and also explain the process of Cancellation.

5. Write short notes (any *two*) : 10

- (a) Educational Related Services
- (b) Transaction Value of Supply
- (c) Agriculture Related Services.