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**NA—109—2022**

**FACULTY OF COMMERCE AND MANAGEMENT**

**B.Com. (Sixth Semester) EXAMINATION**

**MAY/JUNE, 2022**

**(Old Course)**

**TAX PROCEDURE & PRACTICE**

**Paper (UGCVC-TPP-XII) (XXXIII-D)**

**(GST Procedure and Practice-II)**

**(Tuesday, 14-6-2022)**

**Time : 10.00 a.m. to 12.30 p.m.**

*Time— 2½ Hours*

*Maximum Marks—40*

- N.B. :—* (i) Each question carries **10** marks.  
(ii) *All* questions are compulsory having options on each.  
(iii) Simple calculator is allowed.

1. What kind of Accounts and Records to be maintain by a person under GST Law ? Explain rules regarding maintaining accounts and records. 10

*Or*

Which kind of Electronic Ledgers are to be maintained by aseessee under GST law ? Explain in detail.

2. Write down the Demands and Recoveries in case of Non-payment/Short Payment, etc. on account of reasons of frauds. 10

*Or*

Explain the Offences and Penalties along with the 21 Offences under GST Act.

3. What are the basic requirements for the Payment of Tax under GST Act ? Explain in detail. 10

**P.T.O.**

Or

Explain the penalties in certain cases under GST laws.

4. Write down the short notes (any *two*) : 10

- (i) Electronic Way Bill
- (ii) Penalty for Failure to furnish Information Return.
- (iii) Interest on Delayed Payment of Tax.
- (iv) Adjudication order.