

This question paper contains 2 printed pages]

**CA—126—2025**

**FACULTY OF COMMERCE AND MANAGEMENT**

**B.Com. (Third Year) (Fifth Semester) EXAMINATION**

**APRIL/MAY, 2025**

**(Old Syllabus)**

**TAX PROCEDURE AND PRACTICE**

**Paper X (XXVII-D)**

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

**(Monday, 21-4-2025)**

**Time : 10.00 a.m. to 12.00 noon**

*Time—Two 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. Explain the provisions of Arrest and Prosecution under GST law. 10

*Or*

What are the provisions of Audit under Goods and Services Tax ? Also explain the Turnover based Audit.

2. Write a note on Inspection, Search and Seizure with Inspection under GST and powers of Inspection. 10

*Or*

Explain the Assessment under Goods and Services Tax Act.

P.T.O.

3. What are the procedures to conduct an Audit under GST and how an Audit can be finalized ? 10

*Or*

How can the procedures of search and seizures be conducted under the GST law ?

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

- (i) Provisional Assessment
- (ii) Audit by Tax Authorities
- (iii) Powers of Inspection
- (iv) Punishment for Offences.