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CA—146—2025

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (NEP) (First Year) (Second Semester) EXAMINATION

APRIL/MAY, 2025

TAX PROCEDURE AND PRACTICE

Paper UGCTPP-IV (CCOMSC-1151)

Fundamentals of GST (Ability Enhancement Course) (AEC)

(Saturday, 5-4-2025)

Time : 10.00 a.m. to 12.00 noon

Time—Two Hours

Maximum Marks—40

N.B. :— (i) All questions carry equal marks.

(ii) Simple calculator is allowed.

1. Explain the concept of Indirect Tax and its Levy. What are the types of Indirect Taxes in India ? 10

Or

Define 'Goods', 'Services', 'Supplier' and Recipient under GST. Mention rates of GST in India.

2. How GST can be charged under GST law ? Mention the importance of Supply. Also write a detailed note regarding to Composite and Mixed Supply. 10

Or

Why India needs GST ? Explain in your words and also explain benefits of GST.

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3. Explain the concept of Supply under GST. What can be Included under Supply and Excluded under Supply ? 10

Or

Explain concept of GST and constitutional framework of GST made in India.

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

- (i) Define 'Business'
- (ii) Composite Supply
- (iii) Concept of Supply.