

Code No. 10152 / E

**FACULTY OF COMMERCE**  
**B.Com. VI – Semester (CBCS) Examination, September / October 2020**  
**(Common Paper for General / Computers / Computer Applications /**  
**Advertising / Foreign Trade and Tax Procedure Courses)**

**Subject: Theory and Practice of GST**  
**Paper Code – BC – 603**

**Time : 2 Hours**

**PART – A**

**Max. Marks : 80**

**Note: Answer any four questions.**

**(4x5=20 Marks)**

- 1 What is GSTIN?
- 2 What is Inward Supply?
- 3 Write a short note on Composite Supply
- 4 What is Place of Supply?
- 5 Explain about Supply of Services
- 6 Write about Debit Note
- 7 What is Bill of Supply?
- 8 What are Exports and Imports?



**PART – B**

**Note: Answer any four questions.**

**(4x15=60 Marks)**

- 9 Define GST. Explain its origin and important concepts.
- 10 Explain the Concepts of Cancellation and Revocation of GST Registration.
- 11 Explain about getting started with GST. Explain the various steps involved in enabling GST.
- 12 Mr. Vardhan, a registered dealer under GST Act in Mumbai has the following information from his business. Compute his GST Liability. Inter State Taxable Supply of Goods Rs.4,00,000; Intra State Taxable Supply of Goods Rs.6,00,000; and Intra State Taxable Purchase Rs.2,00,000. The following are the tax rates; CGST 9%, SGST 9% and IGST 18%.
- 13 What are the records and accounts to be maintained by a person registered under GST Act?
- 14 Explain Mixed Supply and Composite Supply under GST Act.
- 15 What do you mean by Services? Explain briefly about the determination of Supply of Services and Place of Supply of Services.
- 16 Explain the Procedure for Cancellation of Inward and Outward Supply of Services.
- 17 What do you mean by Deemed Supply of Services? Explain with suitable examples.
- 18 Explain the concept of Advance Receipts from customers under GST.

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