



K24U 2870

Reg. No. : .....

Name : .....

**V Semester B.Com. Degree (C.B.C.S.S. – O.B.E. – Regular /  
Supplementary / Improvement) Examination, November 2024  
(2019 to 2022 Admissions)**

**Core Course  
(Finance – III)**

**5B11 COM : GOODS AND SERVICE TAX**

Time : 3 Hours

Max. Marks : 40



**SECTION – A**

**(Very Short Answer)**

Answer **any six** questions from the following. **Each** question carries **one** mark.

**(6×1=6)**

1. What is tax evasion ?
2. What is Tax avoidance ?
3. What is customs duty ?
4. What is excise duty ?
5. Explain Services.
6. Explain Goods.
7. What is a destination based tax on consumption ?
8. What is CGST ?

**SECTION – B**

**(Short Essay)**

Answer **any six** questions. **Each** question carries **three** marks.

**(6×3=18)**

9. What is an aggregate turnover ?
10. Who is a Casual Taxable Person ?

P.T.O.



11. Is registration mandatory for a person making inter-state supplies ?
12. What is a taxable supply ?
13. Differentiate between composite supply and mixed supply.
14. Difference between continuous supply and recurrent supply.
15. What would be the time of supply of services taxable under Reverse charge Mechanism ?
16. Which is the date of entry in the books of accounts of the recipient of supply ?

SECTION – C

(Long Essay)

Answer **any two** questions. **Each** question carries **eight** marks.

**(2×8=16)**

17. What is zero rated supply and export of goods and services ? What is the eligibility of input tax credit or refund on zero rated supplies ?
18. Enumerate the provisions related to TDS and TCS under GST.
19. What is the procedure for claiming a refund ? How is the application disposed off ?

