

FIFTH SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025**(Regular/Improvement/Supplementary)****B.Com. HONOURS****GBCH5B22T: INDIRECT TAXES****Time: 3 hours****Maximum Marks: 80****Part A. Answer all the questions. Each question carries *one* mark.****Choose the correct answer.**

1. What is the validity of GST registration certificate?
A) One year. B) Three years. C) Valid till it is cancelled. D) No validity.
2. In case of import, the tax levied is _____.
A) CGST. B) IGST. C) SGST. D) Both CGST & SGST.
3. The headquarters of GST council is located at:
A) New Delhi B) Lucknow C) Ahmadabad D) Mumbai
4. GST was introduced as the _____ Amendment Act.
A)100 B)101 C) 102 D)103
5. _____ based tax on consumption of goods and services come under GST.
A) Origin B) Consumption C) Destination D) Dividend

Fill in the Blanks.

6. Registered taxpayers under GST must file GSTR-9 if their annual turnover limit exceeds _____.
7. HSN stands for _____.
8. _____ supply shall attract IGST.
9. The Customs Act was passed in _____.
10. A Diwali gift box consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices supplied for a single price is called _____ supply.

(10 × 1 =10 Marks)**Part B. Answer any *eight* questions. Each question carries *two* marks.**

11. What is CGST?
12. What are the Special Powers of CAG?
13. What is Input tax credit?
14. What is Dual GST?
15. What do you mean by supply in GST?

(PTO)

16. List out any four exempted goods from GST.
17. Explain the term casual taxable person.
18. What is Tax invoice?
19. Comment on GSTIN.
20. What you mean by Seizure Under GST?

(8 × 2 = 16 Marks)

Part C. Answer any six questions. Each question carries four marks.

21. Explain different types of Audits under GST.
22. What do you mean by time of supply of services?
23. What is Composite supply? Give examples.
24. Give a note on the rules regarding issue of registration certificates.
25. Briefly explain General Provisions for import and export in India.
26. What are the types of Import Duty Exemptions?
27. Deepika Tiles supplied 5,00,000 tiles to its wholesale dealers on the following terms:
 - a) Transaction value per tile @ ₹20
 - b) Transportation Expenses: ₹58,000
 - c) Trade Discount: 10% on transaction value
 - d) Packing Charges: ₹25,000
 - e) Design Charges: ₹10,800

Additional Information:

- GST rate applicable: 18%
- Cement used for manufacturing tiles worth ₹25,00,000 (includes GST of ₹2,00,000)
- Concrete and sand worth ₹5,00,000 used (no GST payable)
- GST paid on services during tile production (design, advertising, telephone): ₹18,500

Compute the amount of GST payable by the supplier.

28. Mr. Vijesh of Kerala provides the following particulars for the financial year ending 31st March 2024: Determine whether Mr. Vijesh is required to obtain GST registration under applicable provisions

Particulars	Amount (₹)
Value of supply of taxable goods	25,00,000
Value of supply of exempted goods	13,00,000
Export of goods	5,00,000

(6 × 4 = 24 Marks)

Part D. Answer any two questions. Each carries fifteen marks.

29. Divakar rents out a commercial building owned by him to Balu for the month of December, for which he charges a rent of Rs. 19,50,000. Divakar pays the maintenance charges of Rs.1,00,000 (for the December month) as charged by the local society. These charges have been reimbursed to him by Balu. Further, Balu had given Rs. 2,50,000 to Divakar as interest free refundable security deposit. Further, Divakar has paid the municipal taxes of Rs. 2,85,000 which he has not charged from Balu. You are required to determine the value of supply and the GST liability of Divakar for the month of December, 2024 assuming CGST and SGST rates to be 9% each?
30. Calculate the amount of Input Tax Credit (ITC) admissible to Syam Garments in respect of the following items for the month of November 2021:

Item Description	Input Tax Paid (₹)
Inputs used for the manufacture of garments	75,300
Food and beverages procured from Rama Caterers for dealer's meet	25,800
Goods used for providing services during warranty period	4,200
Goods supplied for captive consumption in a factory	18,500
Goods purchased for constructing factory shed (capitalized)	36,300
Cement used for making foundation and structure of Plant and Machinery	10,850
Inputs used in box making for packing	8,280

31. What is Self-assessment? Briefly explain Self-assessment formalities and procedures.

(2 × 15 = 30 Marks)