

Exam. Code : 108504

Subject Code : 2051

B.Com. 4th Semester

GOODS AND SERVICES TAX (GST)

Paper : BCG-403

Time Allowed—2 Hours]

[Maximum Marks—50

Note :— There are **Eight** questions of equal marks. Candidates are required to attempt any **Four** questions.

1. "*GST is said to be One Nation One Tax*". In the light of this statement, discuss advantages and disadvantages of this Act.
2. "Composition Scheme is framed for the Small Tax Payer". Do you agree ? What are the provisions for making payment of tax under Composition Scheme ?
3. What do you mean by Registration ? Explain the steps given in GST Act for Registration.
4. What are the essentials of supply ? Explain the rules of GST for the time, place and value of supply.
5. What are the various modes of payment of tax under GST Act ?
6. What do you mean by ITC ? Explain the mechanism of ITC in detail.
7. What are the various provisions of GST for filing the Quarterly, Annually and Final Returns ?

8. Write a detailed note on :
- (a) GST Eco-System
 - (b) GST Suvidha Provider