

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai — 600 044.

M.Com.(CS) END SEMESTER EXAMINATION APRIL/NOV - 2021

SEMESTER - III

19PMCCT3010 - Goods and Services Tax & Customs Law

<b>Total Duration : 3 Hrs</b>	<b>Total Marks : 75</b>
MCQ : 30 Mins	MCQ : 15
Descriptive : 2 Hrs.30 Mins	Descriptive : 60

Section B

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. What do you mean by GST? Discuss the Salient features of GST.
2. Explain the Advantages/benefits of GST.
3. Explain the persons who are liable and not liable for registration under GST law.
4. Elaborate the procedure for registration under the GST LAW.
5. Write Short notes on the following:
  - a) Electronic credit ledger
  - b) Electronic liability Register
  - c) Electronic cash ledger
6. Explain the provisions of Audit by tax authorities under section 65 of the GST Act.
7. Explain the features of Customs duty Act.1962.
8. Explain the various types of customs duty.

Section C

Part A

Answer any **TWO** questions ( $2 \times 10 = 20$  Marks)

9. Explain the various factors determining the supply applicable to CGST AND IGST.
10. What is Electronic -way bill? Explain the advantages of E-Way bill.
11. Describe the details to be mention on Tax Invoice Rule1.
12. Discuss the consequences of tax collected by a person but not paid to Government.

Part B

Compulsory question ( $1 \times 10 = 10$  Marks)

13. Explain the origin and the growth of GST in India.