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K24U 2870

12: What is a taxable supply

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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 to various to smit and ad bluow tadw. at (Finance - III)

5B11 COM: GOODS AND SERVICE TAX

Time: 3 Hours

Max. Marks: 40

17. What is zero rated supply and exp.

18: Enumerate the provisions religious termination

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SECTION - A

(Very Short Answer)

Answer any six questions from the following. Each question carries one mark Angue (6=1×6) up ou de la la company ou (6×1=6) up na

- 1. What is tax evasion ?
- 2. What is Tax avoidance?
- What is customs duty?
- 4. What is excise duty?
- Explain Services.
- 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.

 $(6 \times 3 = 18)$ 

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

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- 11. Is registration mandatory for a person making inter-state supplies?
- 12. What is a taxable supply?

DALLESTERM MENER VIEW

- 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)

Existin Services

5 Excitatin Goods.

S. What is COST ?

Answer any six questions from to

7 What is a destination based tax on constr

9. What is an aggregate turnover ?

10. Who is a Casual Taxable Person ?

- 17. What is zero rated supply and expert 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, an employed at 19 mW/ 5
- 19. What is the procedure for claiming a refund? How is the application disposed off?

SECTION - B (Short Escay)

Answer any six questions. Bach question carries three marks

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