

Time : Three Hours

Maximum Marks : 70

Note : Attempt questions from all Sections as directed.

1st. The candidates are required to answer only in serial order. If there are many parts of a question, answer them in continuation.

SECTION – A
(Short Answer Type Questions)

Note : Attempt all questions. Each question carries 3 marks.

1. (A) How are value of supply and place of supply determined under GST?
- (B) What are the sanned documents required to be field under GST along with application for registration?
- (C) When is supply of any service treated as expert of service under GST?
- (D) How will you determine location of receipt of service under GST?
- (E) What do you mean by "Reverse charge" and "Zero-rated supply"?
- (F) What is the due date for furnishing the annual return in Form GSTR-9, Form GST-R9A and Reconciliation statement in Form GSTR-9C for the financial year 2017-18?
- (G) Are t he persons who maintain website liable to GST on commission from website users?
- (H) Give a classification of services.
- (I) "The constitution of India states that 'works contract' is deemed sale of goods while CGST Act states that it is deemed supply of service." Comment on this statement.
- (J) Define 'aggregate turnover' and 'agriculture' for the purpose of GST.

SECTION – B
(Long Answer Type Questions)

Note : Attempt any two questions. Each question carries 10 marks.

2. "The GST Law was introduced in India to replace the multiple taxes and introduced on the theme one nation, one tax." Elucidate this statement.
3. There are still certain issues which are creating serious difficulties for the trade and industry in GST. Explain these issues.
4. What is the procedure for registration under Goods and Service Tax? Can a person have multiple registration within same state?

Explain the provisions of CGST/ SGST Act, 2017 related to time of supply of goods and time of supply of services.

SECTION – C
(Long Answer Type Questions)

Instruction : Attempt *any two* questions. Each question carries 10 marks.

What do you mean by intra-state trade or commerce or intra state supplies? How will you determine supply in the course of intra-state trade or commerce?

Define input tax credit. Explain the eligibility and conditions for taking input tax credit.

What is GST Council? Explain the recent GST rate reduction on goods and services notified by GST Council.

Write short notes on *any two* of the following :

- (a) Composition Levy
- (b) Payment of Taxes under GST
- (c) GST Return
- (d) Mandatory Registration under GST