



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4F: Goods And Services Taxes

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any FIVE of the following:

5X5=25M

1. GST council
2. GST rates
3. Tax invoice
4. State GST
5. GSTR 9 A
6. Input Tax Credit
7. Scope of GST
8. GST return

Section- B

Answer **FIVE** questions.

5x10=50M

9. a) Explain overview of GST.
(OR)
b) What are the advantages and limitations of GST.
10. a) Elaborate the comprehensive structure of GST Model in India.
(OR)
b) Briefly explain taxes exempted from GST and Duties outside the purview of GST.
11. a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.
(OR)
b) Discuss in detail the GST Valuation Rules with suitable example.
12. a) What is input tax credit ? Explain various provisions to claim credit under GST and its utilization.
(OR)
b) Discuss in detail the rules for determining place of supply under GST.
13. a) In what situations refund can be claimed under GST? What is the procedure for claiming refund under GST ?
(OR)
b) Explain the records maintained under GST.