

This question paper contains 3 printed pages]

TA—90—2024

FACULTY OF COMMERCE

B.Com. (Sixth Semester) EXAMINATION

NOVEMBER/DECEMBER, 2024

(CBCS/New Pattern)

GOODS AND SERVICE TAX PROCEDURE AND PRACTICE

UGCVCCTPP-X (BC-6.4C)

(Tax Procedure and Practice)

(Saturday, 7-12-2024)

Time : 2.00 p.m. to 5.00 p.m.

Time—3 Hours

Maximum Marks—75

N.B. :—Attempt all questions.

1. Mr. Sandip Kadam provided the following data for computation of GST payable.

20

Monthly data :

(i) Invoice-wise monthly sale data : (Including GST)

(a) Net sale @ 12% GST 25,80,000

(b) Net sale @ 5% GST 65,00,000

(c) Net sale @ 0% GST 55,50,000

(d) Net sale to other state @ 5% 12,50,000

(ii) Purchase from unregistered dealer :

Net purchases of tax rate @ 5% 10,500

P.T.O.

(iii) Invoice-wise monthly purchase data (Excluding GST) :

Purchases

Net Purchases

(a) Purchases @ 12%	30,50,000
(b) Purchases @ 5%	85,00,000
(c) Purchases @ 0%	78,00,000

(iv) There is opening credit balance in credit ledger of GST, Rs. 1,50,000 under CGST and Rs. 1,50,000 under SGST.

2. Explain *three* types of Ledger under Payment of Taxes of CGST Act, 2017. 15

Or

What do you mean by Audit ? Explain *two* types of Audit of CGST Act, 2017 and Provision of Inspection under GST.

3. Define search and seizure and explain the provision of search and seizure under CGST Act, 2017. 15

Or

Explain various Assessments under CGST Act, 2017.

4. What do you mean by offence under CGST Act, 2017 and what are the offences under the act and penalties for such offences ? 15

Or

Explain the accounts and records under CGST Act, 2017 which is maintain by regular dealer, composition dealer and agent.

WT

(3)

TA—90—2024

5. Solve any *two* :

10

- (i) Recovery of tax
- (ii) Explain various PIN under payment of CGST Act, 2017
- (iii) Officers to assist proper Officer u/s 72
- (iv) Electronic Way Bill.

TA—90—2024

3