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6 SEM TDC GST L & P (CBCS) C614

2026

(May/June)

COMMERCE

(Core)

Paper : C-614

(GST Law and Practice)

Full Marks : 80

Pass Marks : 32

Time : 3 hours

The figures in the margin indicate full marks for the questions.

1. (a) State whether the following statements are *True* or *False* : 1×4=4

(i) GST is paid by seller but borne by buyer.

(ii) The person paying GST under composition scheme is required to file only one return per quarter.

(iii) Output tax is debited to electronic credit ledger.

(iv) E-way bill is mandatory in case of movement of goods on consignment value exceeding ₹ 100,000.

(b) Fill in the blanks with appropriate words :

1×4=4

(i) The idea of GST was first mooted in India by Kelkar Committee in the year _____.

(2004 / 2005 / 2006)

(ii) The registered person taking the ITC must have filed his return under _____ of GST Laws.

(Section 39 / Section 41 / Section 57)

(iii) _____ does not include tax paid under composition scheme.

(Output tax / Input tax)

(iv) In case of taxable supply of services, invoice shall be issued with a period of _____ from the date of supply of service.

(30 days / 45 days / 60 days / 90 days)

2. Write short notes on any *four* of the following :

4×4=16

(a) Input tax credit

(3)

- (b) Composition scheme
- (c) Types of invoices under GST
- (d) Person [Sec 2 (84)]
- (e) Dual model of GST
- (f) Electronic way bill

3. What is indirect tax? Mention five indirect taxes which have been subsumed in GST. Distinguish between direct tax and indirect tax. 3½+2½+8=14

Or

Explain briefly the history of Indirect Taxes in India. 14

4. Write a note on basic structure of GST as introduced in India. 14

Or

Enumerate the deficiencies of existing indirect taxes which led to the need for ushering into GST regime.

5. Explain the significant provisions of constitutional aspects of GST in India. 14

Or

Explain the statutory provisions of levy and collection of CGST & IGST in India.

6. Explain the procedure for registration in GST in India. 14

Or

(a) Who is required to furnish annual return in GST and what is the due date for the same? 4

(b) From the following details of Mr. Raj, a registered dealer engaged in purchase and sales of goods, ascertain the GST liability (SGST / CGST / IGST) for the month of September 2021 : 10

Sales price charged to customers within the State (excluding GST)—₹ 12,50,000

Commission charged to buyers—₹ 12,000

Packing and forwarding expenses incidental to sale—₹ 18,000

Weightment charges, shown separately in invoice—₹ 9,500

Prompt payment discount, indicating in invoice—1%

CGST—9%

SGST—9%

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