

Exam.Code:0024

Sub. Code: 0883

2071

Bachelor of Business Administration
Fourth Semester
BBA-225: Goods and Service Tax

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt four short answer type questions from Section–A. Attempt two questions each from Section B and C respectively.

x-x-x

SECTION – A

- I. Attempt any four of the following:-
- What is Goods and Service Tax?
 - Write a short note on GST Council.
 - What is voluntary registration?
 - What is revisional authority?
 - Write a short note on:-
 - GSTR - I form
 - GSTR - 2 form
 - Explain the term ITC under GST. (4x5)

SECTION – B

- Discuss the reasons for the introduction of GST in detail. (15)
- Discuss in detail persons who are liable for registration. (15)
- What are the powers of officers under GST? (15)
- Explain in detail the provisions of Levy and collection of CGST, SGST and IGST. (15)

SECTION – C

- What is input tax credit? Explain various provisions to claim credit under GST and its utilization. (15)

P.T.O.

(2)

- VII. Explain Government related exemptions from GST. (15)
- VIII. What is an appeal under GST? Explain the procedure for filling appeal under GST. (15)
- IX. Discuss the provisions regarding compounding of offences under GST. (15)

x-x-x