

SECTION A: 50 Long Answer Questions

UNIT I: Indirect Tax

1. Explain the meaning and features of indirect taxes.
2. Distinguish between direct tax and indirect tax with examples.
3. Discuss the types of indirect taxes before the introduction of GST.
4. Explain the shortcomings of the pre-GST indirect tax system.
5. Define GST and explain its meaning with features.
6. What are the advantages of GST implementation in India?
7. Discuss the disadvantages of GST.
8. Explain the evolution of GST in India.
9. Describe the structure of GST and its various components.
10. Explain important definitions under the GST Act.

UNIT II: Time of Supply

11. Define the term 'Time of Supply' and explain its relevance.
12. Explain how the time of supply is determined for goods and services.
13. What is TOS under reverse charge mechanism? Explain with examples.
14. Discuss the provisions related to invoicing under GST.
15. Explain the provisions related to change in the GST rate.

UNIT III: Place & Value of Supply

16. Define 'Place of Supply' and explain POS for goods.
17. Explain POS for services with suitable illustrations.
18. Differentiate between intra-state and inter-state supply.
19. What do you understand by 'Value of Supply'? Explain its meaning.
20. Discuss the provisions for determining the value of supply of goods.
21. Explain how the value of supply of services is determined.
22. Discuss the determination of GST liability.

UNIT IV: Input Tax Credit (ITC)

23. Define Input Tax Credit (ITC) and explain its meaning.
24. Discuss the conditions for utilization of ITC.
25. What is block credit under GST? Explain with examples.
26. Explain the cases where supply is not eligible for ITC.
27. Discuss the process of matching and reversal of ITC.
28. Explain payment under GST and its types.
29. Describe the concept of electronic cash, credit, and liability ledger under GST.
30. Discuss the provisions for refund of excess GST.

UNIT V: Return & Assessment

31. Define return and explain its purpose under GST.
32. What are the different types of returns under GST?
33. Explain the due dates for filing various returns under GST.
34. Discuss the process of assessment under GST.
35. Explain types of assessment: Self-assessment and provisional assessment.
36. Discuss summary assessment under GST with examples.
37. Explain best judgment assessment under GST.

UNIT VI: Registration

38. Explain the meaning of registration under GST.
39. What is the procedure for obtaining GST registration?
40. Discuss the provisions for final registration under GST.
41. Explain compulsory registration and its applicability.
42. What is amendment and cancellation of registration? Explain.

UNIT VII: Accounts and Records

43. Discuss the manner of maintenance of accounts under GST.
44. Explain the procedure for retention of relevant records and invoices.
45. Explain invoice format under GST and its essentials.
46. Differentiate between debit note and credit note with examples.
47. Explain the meaning and types of vouchers under GST.
48. Discuss the types of departmental and specific audits under GST.
49. Explain the penalties under GST for improper accounts and records.
50. Describe the concept and working of the E-way bill.

SECTION B: 50 Short Answer Questions

1. What is indirect tax?
2. Write any two features of indirect tax.
3. Give two examples of indirect taxes before GST.
4. Write any two shortcomings of pre-GST era tax system.
5. What is SGST?
6. Define IGST.
7. What is UTGST?
8. What is TOS?
9. Define reverse charge mechanism.
10. What is invoicing under GST?
11. Write two provisions for change in GST rate.
12. What is POS?
13. What is intra-state supply?
14. Define inter-state supply.
15. What is value of supply?
16. Write any two provisions related to determination of value of supply.
17. What is ITC?

18. Write any two conditions for claiming ITC.
19. What is block credit?
20. Give examples of supplies not eligible for ITC.
21. What is matching of ITC?
22. What is reversal of ITC?
23. What is electronic cash ledger?
24. Define electronic credit ledger.
25. What is refund of excess GST?
26. What is return under GST?
27. Name any two types of returns under GST.
28. Write the due date for filing GSTR-1.
29. What is self-assessment?
30. What is provisional assessment?
31. What is summary assessment?
32. Define best judgment assessment.
33. What is registration under GST?
34. What is final registration?
35. What is compulsory registration?
36. What is cancellation of registration?
37. What is amendment of registration?
38. What are relevant records under GST?
39. Write any two details included in an invoice.
40. What is a debit note?
41. What is a credit note?
42. Define voucher.
43. Name two types of audit under GST.
44. What is departmental audit?
45. What is specific audit?
46. Define penalty under GST.
47. What is an E-way bill?
48. Name any two suggested readings for GST.
49. What is the minimum passing marks for this paper?
50. How many total lectures are prescribed for this subject?

SECTION C: 50 Objective Type Questions

1. GST stands for _____.
2. GST was implemented in India on _____.
3. SGST stands for _____.
4. IGST is applicable for _____ supply.
5. The time of supply of goods determines _____.
6. POS means _____.
7. Intra-state supply means supply within _____.
8. Reverse charge means tax is paid by _____.

9. ITC stands for _____.
10. Which ledger is used for tax payment?
11. Refund of excess GST is claimed through _____.
12. GSTR-1 is filed by _____.
13. Self-assessment is done by _____.
14. GST registration is _____ for businesses above threshold.
15. Which type of note reduces tax liability?
16. Departmental audit is conducted by _____.
17. E-way bill is used for _____.
18. Cash ledger shows _____.
19. Block credit means credit that is _____.
20. TOS means _____.
21. POS for services is determined by _____.
22. Return under GST must be filed _____.
23. Credit note is issued when _____.
24. Debit note is issued when _____.
25. Voucher means _____.
26. Specific audit is ordered by _____.
27. Electronic credit ledger keeps record of _____.
28. UTGST is for _____.
29. IGST is shared between _____.
30. Refund is claimed when _____.
31. Matching of ITC ensures _____.
32. Reverse charge applies on _____ services.
33. Time limit for registration amendment is _____.
34. Penalty is levied for _____.
35. GSTR-3B is a _____ return.
36. GSTR-9 is a _____ return.
37. HSN code means _____.
38. SAC code means _____.
39. Composition scheme is available to _____.
40. Input service distributor means _____.
41. NIL return means _____.
42. Exempt supply means _____.
43. Export supply is _____ rated.
44. Cash ledger is credited with _____.
45. Liability ledger shows _____.
46. Annual return is filed by _____.
47. Tax period means _____.
48. Goods means _____.
49. Services means _____.
50. GSTN stands for _____.