

DEPARTMENT OF COMMERCE
B.COM PROGRAMME
QUESTION BANK
GOODS & SERVICES TAX

MODULE I (UNDERSTAND LEVEL)

COI- Summarize the theoretical aspects of GST

Section A

1. Explain direct taxes?
2. What is indirect tax?
3. Explain destination based tax?
4. Define CGST?
5. Explain SGST?
6. What is tax pyramiding?
7. Explain GSTN
8. Define “aggregate turnover”.
9. What is SAC code?
10. Explain principal supply.

Section B

1. Explain GST? What are the major features of GST?
2. Explain the different rates prevailing under GST

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3. Explain the criticism against the GST system.
4. Differentiate between composite supply and mixed supply.
5. Explain the term location of supplier of services
6. Explain the term location of recipient of services.
7. Illustrate the different rates prevailing under GST.
8. Summarize the criticisms against GST system.

Section C

1. What was the pre GST regime indirect tax system? Enumerate the shortcomings that necessitated the need for introduction of GST.
2. What are the benefits India will accrue from GST?
3. What is the GST network? What functions and services are performed by GSTN?
4. What is GST? Explain the evolution of GST system in India.

MODULE 2 (APPLY LEVEL)

CO2 – Identify the levy and collection of GST

Section A

1. Define the term supply
2. What is composite supply
3. What is mixed supply
4. Identify reverse charge mechanism?
5. Define value of supply
6. Identify the activities treated as supply even if made without consideration.
7. Explain reversal of tax credit.
8. Explain the term “pure agent”.
9. What is a bill of supply?
10. Explain TDS certificate.

Section B

1. Interpret the rules regarding the utilization of GST CREDIT?
2. Outline the activities not to be treated as a supply of goods or services?
3. Explain the conditions and restrictions for composition levy?
4. Identify and explain in detail about Blocked credit.
5. Briefly identify the important provisions relating to tax invoice.
6. What is a revised tax invoice? Summarize the rules regarding revised tax invoice.
7. What is a delivery challan? Identify the contents and manner of preparation of delivery challan.
8. Identify the procedure for getting refund of GST.

Section C

1. What is Time of Supply? Explain in detail how time of supply is determined in different contexts. Give appropriate examples.
2. Explain the important provisions relating to tax invoice.
3. Explain the significance and contents of -
 - a. Electronic credit ledger
 - b. Electronic cash ledger
 - c. Electronic liability register
4. Identify the provisions relating to determination of value of supply in different situations.

MODULE 3 (UNDERSTAND LEVEL)

CO3 – Demonstrate the regulations of GST registration.

Section A

1. Identify the persons not liable to take registration under GST.
2. Illustrate the situations of cancellation of registration.
3. Compare between GSTIN and GSTN.
4. Identify the conditions related to registration of multiple business verticals.
5. Explain deemed registration.
6. Explain the turnover limit for registration under GST.

7. What is compulsory registration?
8. Explain revocation of cancellation of registration.
9. Identify the conditions related to registration of casual taxable persons.
10. Identify the conditions related to registration of persons required to deduct tax at source or collect tax at source.

Section B

11. Identify the rules regarding registration of non-resident taxable person.
12. Outline the rules regarding issue of Registration Certificate.
13. Identify the rules related to amendment of registration.
14. Explain suo moto registration and its rules.
15. Explain the procedure for cancellation of registration on application.
16. Explain the provision relating to authentication of documents submitted under GST law.
17. List out the documents required for GST registration.
18. Explain the procedure for online GST registration.

Section C

19. Identify the provisions relating to registration under GST.
20. Summarize the provisions relating to authentication of documents submitted under GST law.
 - ii.

MODULE 4 (ANALYZE LEVEL)

CO4 – Scrutinize the assessment procedure under GST

Section A

1. Distinguish between GSTR – 9A and GSTR – 9B.
2. Examine the rectification of discrepancy in claim of input tax credit.
3. Analyze the return to be filed by a composite taxpayer.
4. Explain the returns to be filed by a non-resident taxpayer.
5. Analyze the documents and devices to be carried in a conveyance.
6. Examine the time frame for which accounts and records are to be maintained under GST.

7. List the rules regarding the generation and maintenance of Electronic records under GST.
8. Explain best judgment assessment.
9. Explain E-way bill. List its importance in GST.
10. Distinguish between IRN and RFID.

Section B

11. Examine annual return. What are the rules relating to annual return?
12. List the contents of GSTR – 2.
13. List the provisions related to best judgment assessment.
14. Explain provisional assessment and list the ruled regarding provisional assessment.
15. Examine GST audit and the various rules regarding audit.
16. Explain special audit and analyze the rules regarding special audit.
17. Classify and examine the different types of returns under GST.
18. Examine the details of furnishing return under Section 39 of GST.

Section C

19. Categorize and explain the different returns to be submitted under GST.
20. Analyze the process of matching, reversal and reclaim of input tax credit under GST, with the relevant rules.
21. Examine the term assessment? Analyze the different types of assessment.
22. Analyze the manner of furnishing details of inward/outward supply and returns.

ii.

MODULE 5 (UNERSTAND LEVEL)

CO 5 – Outline the powers and procedures of appellate authority

iii. Section A

1. What is the time limit for filing an appeal
2. Show who can file an appeal to the appellate authority.
3. Explain GST appeal.
4. Outline the powers of appellate tribunal.
5. Explain pre deposit amount.

6. List the GST authorities in Kerala.
7. What is fraud?
8. What is willful misstatement?
9. Interpret the meaning of usage “Reasons to believe” in GST.
10. Explain the term arrest.

i. Section B

MODULE 5 (UNDERSTAND LEVEL) (CO 5)

1. Outline the procedure of appeal for an assessee.
2. Summarize the non-appealable decisions and orders
3. Interpret the powers of Revisional Authority.
4. Explain the safeguards as per Section 67 about search and seizure.
5. Summarize the provisions relating to inspection of goods in transit.
6. Explain the documents made available to the audit party.
7. Explain the modes of offences and penalties.
8. Write a note on GST appellate tribunal.

Section C

MODULE 5 (UNDERSTAND LEVEL) (CO 5)

1. Explain the powers GST authorities in connection with the inspection, search and seizure.
2. Outline the powers of revision authority.
3. Explain the procedure for appeal.
4. Interpret and prepare notes on GST appellate tribunal