Roll No.........

Department of Management
School of Management and Business Studies
Jamia Hamdard
BBA-Semester III/BACKLOG
Odd Semester Examination - December 2025

Subject Name: Goods and Services Tax | **Max. Marks: 60**

Subject Code: BBA-GE-03 | **Time: 2.5 Hours**

***Attempt both sections as per instructions.**

Section A - Short Answer (6 x 4 = 24)

Instructions for Section A: Attempt any Six Questions. All questions carry equal marks

Q1: Write a note with suitable example to discuss that GST is a destination based tax.
Q2: What is the difference between VAT and GST in term of procedure?
Q3: How many Central Taxes Subsumed in GST?
Q4: How many taxes Not Subsumed in GST at Central Level?
Q5: What are the benefits of GST for Business and Industry?
Q6: What is the difference between SGST, CGST and UTGST?
Q7: Who are 'Related Person' under the definition of GST? Explain with Example.
Q8: Explain the Role of ECO in GST.
Q9: What are the basic conditions required for registered person eligible to opt for Composition Scheme?

Section B-Long Answer (3 x 12 = 36)

Instructions for Section B: Attempt any Three Questions. All questions carry equal marks

Q1: Mr. Ravi is a supplier of Goods located in New Delhi. In June 2019, he has imported "Architecture Services" from a relative consultant located in China without any consideration for construction of his personal house.
Explain the following:-

- This Activity is a part of Supply If yes explain; If No explain
- If it is yes what kind of tax liable to this activity.

Q2: Briefly Explain Levy and collection process of GST with Suitable Example.

Q3: What is the Difference between Composite and Mixed Supply under GST? Explain with example

Q4: Describe Time of Supply in case of Reverse Charge for Services? Explain with Example

Q5: "Credit notes and debit notes are the only legal tools available to a registered person to rectify mistakes committed in the original tax invoice after the supply is complete." With reference to the above statement, critically discuss the circumstances under which credit notes and debit notes are issued under GST law.

Q6: Briefly analysing the role of customs duty in international trade, including its purposes like revenue generation and protection of domestic industries