Roll No.

Department of Management
School of Management and Business Studies
Jamia Hamdard
B.Com-Semester V
Odd Semester Examination - December 2025

Subject Name: Goods and Services Tax (SET A) **Max. Marks: 60**

Subject Code: BCH-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: List the central and state levies which have been subsumed in GST?
Q2: Y Ltd, a tour operator, provides a tour package operator service to a foreign tourist (6 days in India and 4 days in Indonesia), for a total consideration for the entire tour is 5,00,000. Is it chargeable to GST? If yes, what is the amount chargeable to GST
Q3: Discuss the provisions related to the place of supply in inter–state trade? Explain the treatment of supply in the case of the transfer of goods to a business branch office.
Q4: Explain the terms- Ex Factory Price, F.O.B (Free on Board) and Tariff value under Customs law?
Q5: Explain the eligibility for Registration under GST? Which are the persons not liable for registration?
Q6: What is a Debit note and a Tax Invoice in GST law? When should an Invoice be raised by the supplier?
Q7: Write a short note on GST Council, GSTN and GST Common Portal
Q8: What is the threshold limit for composite dealers & Registered dealers
Q9: Mention situations where supply is considered even without consideration.

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

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

Q1: Explain in detail the concept of Time of Supply under the GST law. How is the time of supply determined in case of goods, services, and the reverse charge mechanism? Illustrate each category
Q2: What is the treatment of Composite and Mixed Supply under GST? Explain the conditions required for each, discuss how the tax liability is determined in both cases, and illustrate your answer with suitable examples.

Q3: What are the exemptions under GST? Explain various exemptions available under the act with suitable examples of each.

Q4: Explain the concept of Reverse Charge Mechanism (RCM) under the GST law. Discuss the situations where RCM is applicable, the responsibilities of the recipient of goods/services, and the treatment of input tax credit in cases of reverse charge

Q5: Critically examine the utilization of Input Tax Credit (ITC) under GST. Discuss the order of utilization of IGST, CGST, and SGST credits.

Q6: Maria Traders, a wholesale readymade garment dealer of Chandigarh, has supplied goods valued at Rs 2,50,000 to a retail dealer of Gwalior, excluding the following items:

i)	Freight and Insurance	5,000
ii)	Packaging for transport	15,000

The dealer allows a 5% trade discount on the transaction value of the supply. Rate of IGST is 5%

Calculate the taxable value and the amount of IGST payable.