Roll No.

Department of Management

School of Management and Business Studies

Jamia Hamdard

BBA-Vth Semester / BACKLOG ODD Semester Examination - December 2025

Subject Name: Goods and Services Tax (GST) **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: Define GST and explain any two of its major objectives.
Q2: What is 'supply' under GST? Briefly explain the concept of levy and collection.
Q3: Differentiate between composite supply and mixed supply.
Q4: Explain the meaning of 'place of supply' of services with examples.
Q5: What is the composition scheme? State its eligibility criteria.
Q6: Briefly explain the concept of valuation of supply in GST.
Q7: What is Input Tax Credit (ITC)? State the conditions for availing ITC.
Q8: Write a short note on tax invoice and debit note.
Q9: What are the different types of customs duties? Mention any four.

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

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

Q1: Discuss in detail the evolution of indirect taxation in India leading to GST. Explain the concept of supply, levy, and collection with examples.
Q2: Explain exemptions under GST. How is taxability determined in the case of composite and mixed supplies?
Q3: What is composition levy? Discuss its features, benefits, limitations, and procedure for opting into the composition scheme.
Q4: Explain the time of supply and valuation rules for goods and services in GST with illustrations.
Q5: Explain in detail the Input Tax Credit mechanism. Discuss rules regarding utilization, matching, reversal, and eligibility.
Q6: Explain important concepts under Customs Law such as territorial waters, high seas, taxable event, valuation, baggage rules, and exemptions.