

Department of Management
School of Management and Business Studies
Jamia Hamdard
B.Com-Semester III

Odd Semester Examination - December 2025

Subject Name: Goods and Services Tax

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: Discuss the registration process of GST?

Q2: Nawab Ltd is a retail dealer in garments. Out of his business, 5 pairs of denim jeans were given free of cost to a friend. Input credit was availed when these shirts were purchased. Discuss whether GST is applicable or not. Give reasons.

Q3: What is IGST, and why is the IGST mechanism needed in GST?

Q4: What is the Reverse charge mechanism? Explain its treatment in GST?

Q5: Write a short note on debit notes and credit notes in GST?

Q6: What is Customs duty? What is a Tariff in Customs Law? Explain its relevance in taxation.

Q7: What are GST returns? Explain

Q8: What is a Composition Scheme?

Q9: What are the goods and services exempted from GST? Give five examples of each?

Section B-Long Answer

(3 x 12 = 36)

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

Q1: Explain the concepts of *Time of Supply* and *Place of Supply* under the GST law. Discuss their significance in determining tax liability, and illustrate your answer with suitable examples.

Q2: What is the Input tax credit? Explain the conditions for utilising the input tax credit?

Q3: Explain the concept of composite and mixed supply with related examples and treatment under GST?

Q4: What is the role of customs duty in international trade? What are anti-dumping duty, Safeguard duty, Goods and Services Tax Compensation Cess, under Customs tax?

Q5: Briefly explain the benefits of GST for business, state & central government and consumer.

Q6: Discuss whether the following Services are chargeable to GST- Give reasons for your answer-

1. Pune Municipal Corporation provides security services to a business entity (turnover of the business entity in the preceding year) for the financial year. 20 lakh)
2. Business facilitator service provided by X to Punjab National Bank with respect to accounts in villages near Bhatinda and Jalandar.
3. IIM Ahmedabad charges Rs 3,50,000 per company for participating in campus recruitment to select students for providing job.
4. Transport of passengers by auto-rickshaw/e-rickshaw.