Sanjay Ghodawat University, Kolhapur

2020-21

Established as State Private University under Govt. of Maharashtra. Act No XL, 2017

EXM/P/09/00

Year and Program: 2020/ TYBCOM	**School of Commerce and Management**	**Department: B.Com.**
Course Code: CBC3112	**Course Title: GST with Tally**	**Semester : V**
Day and Date: Wednesday, 09.12.2020	**End Semester Examination**	**Time : 2 Hrs.** **Max Marks : 50**

Instructions: 1) All Questions are compulsory.
2) Use of commercial calculator is allowed.

		Marks	Bloom's Level	CO
Q.1	**Answer the following (any Two)**–			
a)	Give your opinion on the statement. "Features of GST has make it a BIG deal. It is comprehensive, multi stage. Destination based consumption tax."	9	1	1
b)	Mr. X approached you for guidance on Registration under GST. What points will you discuss with him?	9	1	2
c)	Imagine that you are watching News in your home. There are two distinct discussions about GST on Two different news channels. One discussion was concluding that GST has lead to Chaos among tax payers where as another channel depicted that GST is revolution in India. Your Family members are confused and asking you to elaborate on debate. Enlist the positive and negative point about GST and analyse the same.	9	2	2
Q.2	**Answer the following (any two)** –			
a)	Goutam Ltd, a Pencil Manufacturer is confused about the concept of Input Tax Credit availability for them. Guide them about the eligibility conditions of Input Tax Credit.	8	3	3
b)	Explain how GST is levied on Export.	8	2	4
c)	Make a Design of GST Invoice for Goutam Shoes, Kagal. Assume necessary details.	8	5	4

Q.3	**Answer the following (any two)** –				
	a)	Explain the features of Electronic Ledger and Payment of GST.	8	2	5
	b)	Which Statements and Returns are required to be filed by a registered taxpayer under GST? (Any 4)	8	1	6
	c)	Comprehend the order in which the liability of a Taxable person has to be discharged.	8	4	5

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