



QP CODE: 25022504



Reg No :

Name :

M.Com DEGREE (CSS) SPECIAL REAPPEARANCE EXAMINATION, APRIL 2025

Third Semester

ELECTIVE - CM800301 - INDIRECT TAX LAWS (FINANCE AND TAXATION)

M.COM FINANCE AND TAXATION (SF), M.COM FINANCE AND TAXATION

2019 ADMISSION ONWARDS

B06309BF

Time: 3 Hours

Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. Distinguish between tax cascading and tax pyramiding effects.
2. Write short notes on SGST and CGST.
3. What would be the time of supply in case of works contract?
4. Discuss whether input tax credit on inputs and capital goods is allowed in one installment.
5. Mr.K has supplied goods to Mr X on 24.12.2020. The invoice had already been raised on 22.12.2020. Mr X has paid the due amount on 29.12.2020. The receipt was entered in the books of accounts by Mr.K on 30.12.2020. But the same was credited in his bank account on 02.01.2021. Determine the time of supply of goods?
6. Explain the benefits of voluntary registration.
7. What is a delivery challan?
8. What is GSTR-2A?
9. State any two situations in which appeal is not allowed.
10. What are general bonds?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*





11. Write short note on Electronic commerce operator.
12. Indusind Bank, Delhi provides the following information for the month of February 2019. The bank has branches at various places with the same PAN number.
ITC from supply inwards in respect of goods and services -
(i) Received from entities having different PAN - 6,50,000.
(ii) Received from entities having same PAN - 1,50,000 .
(iii) Total ITC - Rs. 8,00,000.
Determine the amount of ITC that is available to Indusind Bank, if the bank as opted for apportionment of ITC under section 17(4).
13. M/s X Ltd., imported goods for Rs 20,000 and incurred expenses to produce final saleable goods. BCD @10% was chargeable on imported goods. These manufactured goods were sold within the State at Rs 95,000 plus applicable GST. Rates of CGST and SGST is 5% and 7% respectively. Compute Sale value and tax payable for the transaction.
14. Explain the form and manner of furnishing details of outward supplies.
15. What do you mean by provisional assessment? Explain the procedure for provisional assessment.
16. Explain the provisions relating to tax collected and not paid to Government.
17. Explain the assessment of duty.
18. Enumerate different types of Bill of Lading.

(6×2=12 weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. The Movers and Packers (Five star) provided the following services within the state of Tamil Nadu from its various establishments. Compute the amount of GST payable for the Month August 2019.
 1. Supply of food in restaurant Rs. 15,000 without air conditioning facilities @ 12% GST.
 2. Supply of drink in restaurant Rs. 50,000 with license to serve liquor @ 18% GST.
 3. Supply of food or drink in outdoor catering Rs. 80,000 @ 18% GST.
 1. Hotels rooms Rs. 2,50,000 @ 18% GST.
 2. Supply of food and drink in a 5-star hotel and restaurant service Rs. 75,000 @ 28% GST.
 3. Gifts to office staff Rs. 20,000
20. Explain the relevance and contents of (i) Electronic Cash Ledger (ii) Electronic Credit Ledger (iii) Electronic Liability Ledger.
21. What are the punishable offences under GST law?
22. Discuss the provisions of Sec 12 of Levying of Customs duty.

(2×5=10 weightage)

