

Duration: 2.5 hrs

Total Marks: 75

Note : 1. Question No. 1 is Compulsory.

2. Question No. 2,3,4 and 5 have internal options.

3. Each question carry 15 marks.

Q. 1. A. Match the following Column (Any Eight) (8)

Column A	Column B
1) Electronic Cash Ledger	a) Electronic Credit Ledger
2) Electronic Credit Ledger	b) Electronic Cash Ledger
3) Electronic liability Register	c) All Payments
4) Payment of Output Tax	d) Input Tax Credit
5) Payment of Tax, Interest, Penalty	e) All liabilities
6) Credit of IGST	f) IGST, CGST, SGST and UTGST
7) Shipping Bill	h) Import by vehicle
8) Bill of export	i) Exports by vehicle
9) Declaration	j) Export by vessal or aircraft
10) Import Report	k) Import or export as part of baggage

Q. 1. B. State whether True or False (Any Seven) (7)

1. Form GSTR- 7A is to be issued by the deductor to the deductee.
2. There is no threshold limit for a TDS deductor to take registration under GST.
3. Assessment of tax happens after is levy.
4. Motor vehicles can never be regarded as baggage.
5. Goods include any kind of movable property.
6. Shipping bill is filed by shipping company.
7. Custom Port is an area appointed as such by CBIC.
8. Anti-dumping duty is goods, country and exporter specific.
9. Manufacturing activity shall not be allowed in warehouse.
10. Duty for natural loss for warehoused goods may be remitted.

Q. 2. M/S. Komal Electric works registered in state of Chattisgarh provides following details for the month of January. (15)

Opening balance in Electronic Credit Ledger as on 1<sup>st</sup> January is

IGST = Rs 10,000

CGST = RS 1,70,000

SGST = Rs 23,000

Particulars	Rs
Sold Goods @ 18% GST to Krishna in Hyderabad, Telangana	6,00,000
Sold Goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 5% GST to Kusum in Imphal, Manipur	1,35,000
Provided Services @ 18% GST to Kumud in Raipur , Chattisgarh	17,00,000
Inward Supplies @ 28 % GST from Jabalpur, MP	2,70,000
Inward Supplies @ 5% GST from Pali, Rajasthan	4,30,000
Inward Supplies @ 12% GST from Korba, Chattisgarh	8,50,000

OR



Q. 5. A) Explain the various GST Forms.

(8)

B) Explain various types of duties charged under Customs Law.

(7)

OR

Q. 5. Write Short Notes. (Any Three)

(15)

1. Electronic Cash Ledger
  2. Levy of Late fees
  3. Exported Goods
  4. Free on Board Price
  5. Baggage
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