



'সমানো মন্ত্র: সমিতি: সমানী'

UNIVERSITY OF NORTH BENGAL

B.Voc. Programme 3rd Semester Examination, 2021

DSC5-RETAIL MANAGEMENT (3.1)

GOODS AND SERVICES TAX

Time Allotted: 2 Hours

Full Marks: 60

*The figures in the margin indicate full marks.
Candidates should answer in their own words and adhere to the word limit as practicable.*

GROUP-A

1. Answer any **four** questions: 3×4 = 12
- (a) Explain the meaning of 'supply of services'.
 - (b) Write a short note on Zero-rated Supply.
 - (c) What are the provisions relating to a credit note and debit note?
 - (d) What is GSTIN?
 - (e) What are included in consideration?
 - (f) What is taxable under GST?

GROUP-B

2. Answer any **four** questions: 6×4 = 24
- (a) "The GST Council stands as the backbone of the whole GST Law" — Comment.
 - (b) How IGST, CGST and SGST can be mutually used to claim input tax credit?
 - (c) What is the due date of filing the annual return of GST? What are the rules relating to late fees, in case of delayed filing of annual return?
 - (d) What do you mean by deemed supply of services? Explain with a suitable example.
 - (e) What are the records and accounts to be maintained by a person registered under GST?
 - (f) Discuss the provisions relating to the place of keeping accounts under GST?

GROUP-C

3. Answer any *two* questions:

12×2 = 24

- (a) Discuss the provisions relating to registration cancellation of GST.
- (b) Explain the provisions relating to levy and collection of GST.
- (c) What is a time of supply? Explain the effect of change in rates of tax on the time of supply.
- (d) What is a reverse charge mechanism? Is the reverse charge mechanism applicable only to services? What are the categories of supplies in respect of which this mechanism is applicable?

—x—