

Seat No.	
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B.Com. (Part - II) (Semester - III) Examination, April - 2019
TAX PROCEDURE AND PRACTICE (New) (Vocational) (Course)
Goods and Services Tax (CGST, SGST and IGST) (Paper - V)
Sub. Code : 60255

Day and Date : Thursday, 25 - 04 - 2019

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

- Instructions :**
- 1) All questions carry equal marks.
 - 2) Attempt any five questions out of seven.

Q1) Write short notes on (Any Two) [10]

- a) Different rates under GST
- b) Time of supply of services
- c) Schedule III under section 7 of the SGST Act
- d) Mixed supply

Q2) Explain Time of supply of Goods under CGST Act. [10]

Q3) Discuss value of supply under CGST Act. [10]

Q4) What is composite supply? Explain the levy and collection under CGST Act. [10]

Q5) Mr. Rajesh, manufacturer, sold goods to Mr. Samir wholesaler and issued invoice for the sale on 1st January, 2019. Now determine the time of supply of goods for the following cases. [10]

- a) Mr. Rajesh removes the goods for delivery to Mr. Samir on 16th January, 2019.
- b) Mr. Samir collects the goods from premises of Mr. Rajesh on 10th January, 2019.

P.T.O.

Q6) Mr. Shah a registered dealer received goods from Mr. Sharma, an unregistered dealer. Mr. Sharma issues invoice on 1st December, 2018. Now determine time of supply of goods in following cases:- [10]

- a) Mr. Shah received goods on 15th December, 2018, payment of which is not made yet.
- b) Mr. Shah received goods on 4th January, 2019 and made payment for the same on 5th January, 2019.
- c) Mr. Shah made payment on 8th December, 2018 and received goods on the same date.
- d) Mr. Shah received goods on 10th December, 2018 and made payment for the same on 9th December, 2018.

Q7) Mr. Rakesh supplied goods to Mr. Bhawesh on 2nd January, 2019. The GST rate on goods is changed from 12% to 5% w.e.f. 1st January, 2019. Mr. Rakesh issued invoice on 28th December, 2018 and payment is credited in his bank account on 30th December, 2018. What is the time of supply in this case?[10]

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