



PRACTICE SET
End Semester Examination, Spring- 2026

Program: B. Com.

Semester: IV

Subject: GST & Other Indirect Taxes

Subject Code: 32ACC208

Course Outcome:

On the completion of the Course, the students will be able to:

Course Outcomes	Description
CO1	To understand the structure and features of the GST system, identify different types of GST and analyze the scope and classification of supply, GST compliance and further learning.
CO2	To understand GST registration, classify goods and services by tax rates, apply Input Tax Credit rules, and analyze compliance requirements for effective GST implementation.
CO3	To describe GST returns, apply filing procedures, record GST accounting entries, and analyze audit and compliance processes effectively.
CO4	To analyze its key provisions and scope, identify the roles of customs authorities and types of duties levied, and the significance of the Act in regulating international trade and safeguarding national interests.

UNIT I
Section A (10 marks)

1. Critically evaluate the Dual GST Model. Has it truly achieved the "One Nation, One Tax" goal? [CO1, Unit I, BTL-HOT Evaluate]
2. Explain the impact of GST on the federal structure of India—is it "Fiscal Federalism" or "Centralization"? [CO1, Unit I, BTL-LOT Understand]

3. Discuss the role of the GST Council as a dispute resolution mechanism and evaluate its success in maintaining Centre–State fiscal harmony. [CO1, Unit I, BTL-HOT Create]
4. Explain the structure of CGST, SGST, and IGST and analyse their interrelationship. [CO1, Unit I, BTL-HOT Analyze]
5. Explain the Constitutional Provisions (Articles 246A, 269A, and 279A) related to GST. [CO1, Unit I, BTL-LOT Understand]
6. Explain the criteria used to determine the "Value of Supply" under Section 15. [CO1, Unit I, BTL-LOT Understand]
7. Discuss the powers and functions of the GST Council in maintaining cooperative federalism. [CO1, Unit I, BTL-LOT Understand]

Section B (20 marks)

8. Critically evaluate whether the 101st Constitutional Amendment Act has curtailed the fiscal powers of State Governments in India. Support your answer with arguments for and against this view. [CO1, Unit I, BTL-HOT Evaluate]
9. Develop a comprehensive classification framework to distinguish between composite and mixed supply under GST. Justify the criteria used in your framework with suitable examples. [CO1, Unit I, BTL-HOT Create]
10. Critically analyze the legal framework of 'Place of Supply' under the IGST Act to distinguish between Inter-state and Intra-state supplies. Using a complex case study involving 'Bill-to-Ship-to' transactions and import-of-service scenarios, examine how a wrong classification can impact the taxpayer's cash flow and compliance burden. [CO1, Unit I, BTL-HOT Analyze]
11. Analyze how the 'Basic Scheme' and 'Salient Features' of GST work together to eliminate the cascading effect of taxes. Illustrate your answer by comparing the cost-efficiency of a supply chain under the current GST regime versus the pre-GST indirect tax structure. [CO1, Unit I, BTL-HOT Analyze]

UNIT II

Section A (10 marks)

12. Journalize and analyze the following transactions in the books of Rajan of Delhi: [CO2, Unit II, BTL-HOT Analyze]
 - (i) Sold goods to Krishna of Delhi at the list price Rs. 20,000 less trade discount 10% add CGST and SGST @ 9% each, and allowed cash discount 5%. He paid the amount immediately.
 - (ii) Supplied goods costing Rs. 6,000 to Mohan of Kolkata issued invoice at 10% above cost less 5% trade discount plus IGST @ 18%.
 - (iii) Goods valued at Rs. 2,500 distributed from stock as samples, as part of an advertising campaign. These goods were purchased paying CGST and SGST @ 9% each.

- (iv) Sold goods costing Rs. 1,00,000 to Anil of Delhi at a profit of 20% on sales less 20% Trade discount plus CGST and SGST @ 9%.
13. Design a compliance framework for a business to ensure proper ITC claims and invoicing under GST. [CO2, Unit II, BTL-HOT Create]
 14. Discuss the role of GSTIN in preventing tax evasion. [CO2, Unit II, BTL-LOT Understand]
 15. Explain the Reverse Charge Mechanism and its implications on businesses. [CO2, Unit II, BTL-HOT Analyze]
 16. Critically analyze the threshold limits for GST registration and their impact on small businesses. [CO2, Unit II, BTL-HOT Analyze]
 17. Distinguish between Tax Invoice, Bill of Supply, Debit Note, and Credit Note. [CO2, Unit II, BTL-LOT Analyze]
 18. Describe the types of GST registration with special reference to the Composition Scheme. [CO2, Unit II, BTL-LOT Remember]

Section B (20 marks)

19. Analyze the specific rules governing the cross-utilization of IGST, CGST, and SGST. Why did the government shift to a "mandatory IGST exhaustion" rule? Explain with a complex numerical scenario how this affects the cash-ledger balances of a business operating across multiple states. [CO2, Unit II, BTL-HOT Analyze]
20. Evaluate the multi-tier GST rate structure in India (5%, 12%, 18%, 28%) in the context of the 'Ease of Doing Business' initiative. In your discussion, analyze how an Inverted Duty Structure creates systemic hurdles for Input Tax Credit (ITC) refunds. [CO2, Unit II, BTL-HOT Evaluate]
21. Classify & pass entries in the books of Krishnan of Bengaluru (Karnataka) in the following cases: [CO2, Unit II, BTL-HOT Analyze]

S.NO.	Particulars
(i)	Purchased goods from Karunakaran of Chennai for ₹ 1,00,000. (IGST @18%)
(ii)	Sold goods to Ganeshan of Bengaluru for 1,50,000. (CGST @ 6% and SGST @ 6%)
(iii)	Sold goods to S. Nair of Keralam for ₹ 2,60,000. (IGST @18%)
(iv)	Purchased a Machinery for ₹ 80,000 from Surya Ltd. against cheque. (CGST @ 9% and SGST @ 9%)
(v)	Paid rent ₹ 30,000 by cheque. (CGST @ 6% and SGST @ 6%)
(vi)	Purchased goods from Ram Mohan Rai of Bengaluru for ₹2,00,000. (CGST @ 6% and SGST @ 6%)
(vii)	Paid insurance premium ₹ 10,000 by cheque. (CGST @ 9% and SGST @ 9%)
(viii)	Received commission 20,000 by cheque which is deposited into bank. (CGST @ 9% and SGST @ 9%)
(ix)	Payment made of balance amount of GST

UNIT III

Section A (10 marks)

22. Analyze the penalties for "Non-issuance of Invoice." Discuss its impact on the "Input Tax Credit" of the recipient and the overall chain of supply. [CO3, Unit III, BTL-HOT Analyze]
23. Analyze the "Time of Supply" rules and their direct correlation with the "Due Dates" of filing GSTR-3B. [CO3, Unit III, BTL-HOT Analyze]
24. Discuss the role of the "National Anti-Profiteering Authority" (NAA) in protecting consumer interests. [CO3, Unit III, BTL-HOT Understand]
25. Explain the "Compounding of Offences." Is it a soft escape for habitual offenders? [CO3, Unit III, BTL-LOT Understand]
26. Analyze the impact of "Debit and Credit Notes" on the Annual Audit. How do they affect the reconciliation of "Turnover as per Books" vs. "Turnover as per GST"? [CO3, Unit III, BTL-HOT Analyze]
27. Analyze the "Doctrine of Unjust Enrichment" in the context of GST refunds and anti-profiteering. [CO3, Unit III, BTL-HOT Analyze]

Section B (20 marks)

28. Critically evaluate the GST Council's role in simplifying returns. Has the frequent change in "Due Dates" and "Forms" created more confusion? CO3, Unit III, BTL-HOT Evaluate]
29. Critically analyze the provisions for "Revocation of Cancellation" of registration. What happens to the ITC and business continuity during the "suspended" period? [CO3, Unit III, BTL-HOT Analyze]

UNIT IV

Section A (10 marks)

30. Distinguish between Basic Customs Duty and Anti-Dumping Duty. [CO4, Unit IV, BTL-HOT Analyze]
31. Explain the 'Baggage Rules' in the context of modern international travel. [CO4, Unit IV, BTL-LOT Understand]
32. Evaluate the 'Duty Drawback Scheme' as an incentive for Indian exporters. [CO4, Unit IV, BTL-HOT Evaluate]
33. Formulate a strategy for a firm to optimize its 'Duty Drawback' claims, recovery and demand. [CO4, Unit IV, BTL-HOT Create]
34. Analyze the relationship between export pricing strategy and duty drawback benefits. [CO4, Unit IV, BTL-HOT Analyze]
35. Analyze the role of warehousing in reducing duty burden and improving logistics efficiency. [CO4, Unit IV, BTL-HOT Analyze]
36. Apply the provisions of the Customs Act, 1962 to a hypothetical import scenario and determine the applicable duties. [CO4, Unit IV, BTL-LOT Apply]

Section B (20 marks)

37. Critically evaluate the role and effectiveness of employee training programs in ensuring customs compliance in export-oriented businesses. To what extent does such training mitigate legal risks and enhance operational efficiency? Support your answer with relevant examples. [CO4, Unit IV, BTL-HOT Evaluate]
38. Formulate the role of duty drawback as an export incentive in improving the global competitiveness of firms. Suggest measures to enhance its effectiveness. [CO4, Unit IV, BTL-HOT create]

Summary Sheet

CO Wise

CO	Q. No	Marks
CO1	1,2,3,4,5,6,7,8,9,10,11	150
CO2	12,13,14,15,16,17,18,19,20,21	130
CO3	22,23,24,25,26,27,28,29	100
CO4	30,31,32,33,34,35,36,37,38	110
Total		490

Unit Wise

Unit	Q. No	Marks
Unit 1	1,2,3,4,5,6,7,8,9,10,11	150
Unit 2	12,13,14,15,16,17,18,19,20,21	130
Unit 3	22,23,24,25,26,27,28,29	100
Unit 4	30,31,32,33,34,35,36,37,38	110
Total		490

Blooms Taxonomy Level (BTL) Wise

BTL	Q. No	Marks
LOT	2,5,6,7,14,17,18,25,31,36	100
HOT	1,3,4,8,9,10,12,13,15,16,19,20,21,22,23,24,26,27,28,29,30,32,33,34,35,37,38	390
Total		490

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Disclaimer: -This is a Practice set. The Question in End term examination will differ from the Practice set. This Practice set is meant for practice only.