K25P 2921

Reg. No. : .....

Name : .....

III Semester M.Com. Degree (C.B.C.S.S. – O.B.E. – Reg./Supple./Imp.) Examination, October 2025
(2023 Admission Onwards)
CMCOM 03C13 : GST AND INDIRECT TAXES

Time : 3 Hours Max. Marks : 60

SECTION – A

Answer **any five** questions in this Section. **Each** question carries **3** marks.

1. What is GSTN ? Explain its structure and role in supporting GST administration and compliance in India.

2. Calculate assessable value for imported goods :
   i) FOB value = ₹ 1,00,000
   ii) Freight = ₹ 10,000
   iii) Insurance = ₹ 5,000.
   Assume 1% landing charges.

3. Explain the different types of GST returns and their respective due dates.

4. Differentiate between Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) under GST.

5. Explain voluntary registration under GST.

6. What powers are granted to tax authorities regarding search and seizure under GST law ? **(5×3=15)**

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SECTION – B

Answer **any three** questions in this Section. **Each** question carries **5** marks.

7. Critically evaluate the relevance of various types of customs duties.

8. Assess the effectiveness of the Composition scheme in supporting small taxpayers.

9. Explain the steps in computing 'taxable value' under GST with the help of an example.

10. A dealer in Tamil Nadu sells goods worth ₹ 1,00,000. Trade discount : 10%, packing charges : ₹ 5,000, GST rate = 18%.

    a) Determine the value of the supply after the discount.

    b) Compute GST payable.

11. Explain the process of computation of the assessable value as per Customs Valuation Rules with proper illustration. **(3×5=15)**

SECTION – C

Answer **any three** questions in this Section. **Each** question carries **10** marks.

12. Analyse the dual structure of GST in India, distinguishing between CGST, SGST, IGST and UTGST.

13. Examine the various categories of offences under GST law.

14. Explain the procedure for levy and collection of GST on supply of goods and services.

15. Discuss the procedural formalities involved in import and export of goods under Indian tax laws.

16. Describe the different types of assessment under Customs Law. **(3×10=30)**

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