



Chhatrapati Shahu Ji Maharaj  
University, Kanpur

**Answer Script Details**  
**Barcode** 12360250

**Roll No.** 23072000247  
**Total Mark** 55/75.00

**Exam** BCOM-V\_ODD\_EXAM\_NOV\_2025  
**Subject** C010502T - Goods and Services Tax

**Question wise Mark Summary**

**Q.No Mark Q.No Mark Q.No Mark Q.No Mark**

1A 4/5

1B 4/5

1C 3/5

1D 3/5

1E 3/5

1F 4/5

1G 4/5

1H 3/5

1I 3/5

2 0/15

3 0/15

4 0/15

5 12/15

6 0/15

7 12/15

8 0/15

9 0/15

**Chhatrapati Shahu Ji Maharaj University  
Kanpur, Uttar Pradesh**

**PART-I**

Date of Exam: 09/12/25 Shift: III Room No.: 01  
 Paper Code: C010502T Subject: GST Year/Sem: III  
 Name of Candidate: Akraati Dubey  
 Roll No. 23072000247

Signature of Candidate: Akraati  
 Signature of Investigator: [Signature]  
 COE Facsimile: [Signature]

**PART-II**

**MARKS OBTAINED**

Q	1	2	3	4	5	6	7	8	9	10
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
(j)										
Total										
Total Marks in Figures										Max. Marks
Total Marks in Words										



C010502T  
Paper Code

[Signature of Evaluator]

**PART-III**

Course: B-com  
 Session: 24-25 Year/Semester: III  
 Subject: GST

Paper Code: C010502T  
 Exam Date: 09/12/2025  
 Name of Candidate: AKRATI DUBEY  
 Father's Name: GIRJESH DUBEY

माहितीदाता का कोड  
College Code: 4002

परीक्षा केंद्र का कोड  
Exam Centre Code: 4002

A	A	0	0
B	B	1	1
C	C	2	2
D	D	3	3
E	E	4	4
F	F	5	5
G	G	6	6
H	H	7	7
I	I	8	8
J	J	9	9

परीक्षा का प्रकार  
Type of Exam

उत्तर देने वाले  
Ex. Student

अन्य  
Back paper Exam

ANSWER BOOKLET NO.  
12360250

C010502T  
Paper Code



**PART-IV**

उपरोक्त कोड  
Enrollment Number: CSJMA23000131477

उम्मीदवार का कोड  
Candidate's Roll Number: 23072000247

0	0	0	0	0	0	0	0	0	0	0
1	1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9

पेपर कोड  
Paper Code: C010502T

A	A	0	0
B	B	1	1
C	C	2	2
D	D	3	3
E	E	4	4
F	F	5	5
G	G	6	6
H	H	7	7
I	I	8	8
J	J	9	9



Akraati  
Signature of Candidate

[Signature]  
Signature of Investigator

परीक्षा: केन्द्र-EV  
C S Facsimile

[Signature]  
COE Facsimile

नोट: 1. उम्मीदवार को निर्दिष्ट किया जाता है कि आवरण पत्रों में पूरा भ्रम पर उचित सभी निर्देशों को सावधानीपूर्वक पढ़ें।  
 2. प्रश्नों में यदि कोई त्रुटि/दोष/त्रुटि/त्रुटि का पता चले तो सूचना दी जाएगी। 3. प्रश्नों को हल करने या नीचे की ओर से पढ़ा जाए।

### INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-I

1. Read the instructions carefully given on the answer script and admit card.
2. Write Date of Exam, Shift, Paper Code & Name of Subject Correctly.
3. Write Name & Roll No. Correctly.
4. Write Semester & Branch Correctly.

### INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-III

1. Use blue or black ball point pen for writing alphabets & numerals in  Boxes.
2. Carefully study the example before you start marking.
3. As shown in the example below blacken the circles completely.



4. Make no Stray marks on this sheet.
5. DO NOT WRITE OR MARK ON THE BAR CODE.

### IN ORDER TO AVOID UFM (UNFAIR MEANS):

1. The Roll No. and Answer Book no. found elsewhere or any other symbol found in the answer book will be treated as unfair means.
2. Any tempering of Bar Code and Booklet no shall be treated as Unfair Means.
3. Do Not bring the materials like slip of paper/mobile/digital diaries/ study material/ revision notes in examination hall. Possession of the mobiles/ digital diaries/ electronic watch and any other electronic gadget except memory less scientific calculator shall be considered as UFM case.
4. Do not keep or paste currency note in answer script it shall be consider as UFM.

### अनुचित साधन से बचने हेतु:

1. उत्तर पुस्तिका के निर्देशित स्थान को छोड़कर अनुक्रमिक एवं उत्तरपुस्तिका का क्रमिक कोड़ी और न लिखें तथा कोई भी चिन्ह न बनायें क्योंकि यह अनुचित साधन प्रयोग की शक्ति में आता है।
2. उत्तर पुस्तिका के बारकोड अथवा उत्तर पुस्तिका संख्या पर छेड़ करने पर अनुचित साधन प्रयोग माना जायेगा।
3. परीक्षा कक्ष में निम्न वस्तुएं साथ न लाने, जैसे लिखे हुए क्लगज के टुकड़े, मोबाईल, डिजिटल डिवाइस, कोपी, पुस्तक या कभी वस्तुएं जो अनुचित साधन के अन्तर्गत आती हैं। केवल संबंधित प्रश्नपत्र में ही मेमोरी जैसे साइटविक कम्प्यूटेटर ले जाने की अनुमति होगी।
4. उत्तर पुस्तिकाओं में कपड़े न रबों न ही उत्तर पुस्तिका में विकसर्षण। ऐसा करना अनुचित साधन प्रयोग की शक्ति में आता है।

### परीक्षार्थी के लिए निर्देश

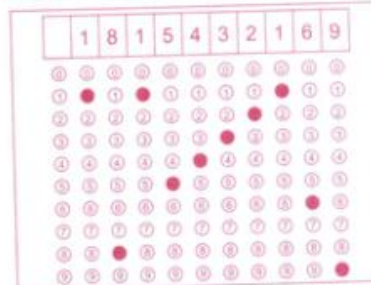
1. प्रवेश पत्र एवं उत्तर पुस्तिका पर दिये गये निर्देशों को ध्यान से पढ़ें।
2. कवर पृष्ठ के दूसरी तरफ कुछ न लिखें।
3. उत्तर पुस्तिका के पृष्ठों पर दौंगी तरफ लिखें।
4. प्रश्न पत्र पर अपने अनुक्रमांक के अतिरिक्त कुछ न लिखें।
5. प्रश्न पत्र कोड एवं प्रश्न पत्र कोड सावधानी पूर्वक लिखें।
6. अपनी स्थिति स्पष्ट लिखें।
7. उत्तर पुस्तिका के पृष्ठों की संख्या देखें। अगर उत्तर पुस्तिका में पृष्ठ (1-24) से कम है या कटे हुए हैं, तो परीक्षा शुरू होने के पूर्व दूसरी उत्तर पुस्तिका से लें।
8. प्रश्नपत्र को देख, यदि प्रश्नपत्र के विषय कोड, विषय का नाम तथा प्रश्न में कोई त्रुटि है तो उत्तरक परीक्षा शुरू होने के 30 मिनट के अन्दर कक्ष निरीक्षक को तत्काल सूचित करें, उसके बाद विश्वविद्यालय द्वारा कोई कार्यवाही नहीं की जायेगी।
9. इश्यों के उत्तर लिखने के लिये पेंसिल का प्रयोग न करें।
10. B कोपी या अतिरिक्त ग्राफ नहीं दिया जायेगा।

### INSTRUCTIONS TO THE CANDIDATE

1. Read the instructions carefully given on the Question Paper, Admit Card & Answer Script.
2. Do not write anything on back side of the cover page.
3. Write on both sides of pages of answer book.
4. Do not write anything on question paper except Roll Number.
5. Write Paper Code & Question Paper Id carefully.
6. CHECK the number of pages (1-32) or any other kind of damage in your answer script, if found than change the answer script immediately before the commencement of examination.
7. CHECK the Question Paper for any kind of discrepancy e.g. Subject Code, Subject Name and Question of the Question Paper during first THIRTY MINUTES of the commencement of the exam, so that it can be corrected in TIME. After that no corrections shall be entertained by the university.
8. Do not use pencil for answering the question.
9. Write status correctly e.g. those appearing in carry over papers should fill in status as Carry Over. Those appearing as Ex-Students should fill in status as ex.
10. No supplementary answer book & graph paper will be provided.

### INSTRUCTIONS TO THE CANDIDATE FOR FILLING PART-IV

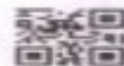
1. Use blue or black ball point pen for writing alphabets & numerals in  Boxes.
2. Use blue or black ball point pen for filling the circles.



Note - If your Roll No. is of 10 digits. Please leave first three columns.



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## SECTION - A

Question 1 (a)Difference Blw Direct & Indirect Tax

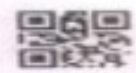
Basic	Direct Tax	Indirect Tax
Definition	Direct tax is levied on the <u>earnings</u> of the person.	Indirect Tax is the tax that is levied on the <u>goods &amp; services</u> .
Incidence	The incidence of the tax falls on the <u>same person</u> who has to pay the tax.	The incidence of the tax <u>do not</u> fall on the <u>person</u> who has to pay the tax.
Shifting of Burden.	The Direct tax Burden cannot be <u>shifted</u> on another person	The Indirect tax burden can be <u>shifted</u> on another person.
Stability	Direct taxes encourages stability by taking the extra purchasing power and <u>decrease the inflation</u> .	Indirect tax is <u>does not</u> provide stability as it <u>increases the inflation</u> .

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Paper Code

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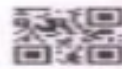
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Example

Example of  
Direct taxes  
are :-  
income tax,  
wealth tax  
etc.

Example of  
indirect tax  
is :-  
Goods and  
service tax,  
Excise duty etc.



Question 1(b)

DUAL GST IN INDIA

→ India is a federal country, it has majorly two governing bodies i.e.  
① Central Government &  
② State Government

→ Both the Government needs the revenue to run the welfare activities for the country as well as state.

→ So, that is why, India follows a Dual GST system in India, in which the revenue from GST is collected by state as well as central government.

→ In Dual GST system :-

① SGST (or CGST) ⇒ It is collected by the state government and goes into state or union territory revenue.

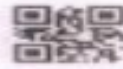
② CGST ⇒ is collected by central government and goes into central govt. revenue.

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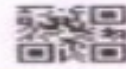


② I GST :- Integrated Goods and Service tax is collected by central government and later the portion is given to the consumer state and a portion goes to central government revenue.

— Hence dual GST system is very essential for the countries like India to have the equal distribution of revenue and there is also equal distribution of power in this country.




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### Question 1(c)

#### GST Council

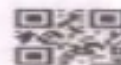
- o When the Indian government was thinking of taking GST in India, it also needs a GST council to govern the GST rules and regulations.
- o So, in September, 2016, GST council was formed for the first time.
- o GST council is the governing body for the goods and service tax in India.
- o GST council's chairperson is the same as the union finance minister, currently Nirmala Sitharaman.
- o GST council's members are the state finance ministers.
- o The main objectives of GST council are :-
  - ⊙ To make the rules and regulations regarding the GST in India.
  - ⊙  make proper analysis and assessment of revenue from GST in India.

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Paper Code

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06

### Question 1(d)

#### Reverse charge mechanism Under GST

- In GST, normally the tax is paid by the supplier of goods and services.
- But on the contrary, in Reverse Charge mechanism, tax is paid by the recipient of goods and services instead of supplier of goods and services.
- There are some fields in which there is Reverse charge mechanism is applied :-
- If the Registered person took the legal services from the lawyer in that case the GST is payable by the recipient of the legal service.
- If the Registered Person imported the goods and services from outside India in such case also Reverse charge mechanism applied and tax is being

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paid by the Importers of goods and services instead of supplier of goods and services.

— Reverse charge mechanism is also applicable if the Registered person takes services from GTO. (Goods Transporting Organisation)

In this case the tax is to be paid by the person who took the services from GTO under Reverse charge mechanism.

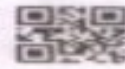


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08

Question 1 (e)

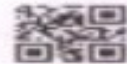
Write a note on I.T.C

- ITC, refers to input tax credit.
- GST main feature is that it helps in coping up with the cascading effect that is tax on tax mechanism. with the help of input tax credit.
- whenever, the registered person purchased the goods or service for a consideration in the course or furtherance of business, the input tax credit is given to that registered person for those goods and services.
- input tax credit refers to reducing the tax paid on inward supply from the tax paid on outward supply.
- To be eligible for input tax credit the following condition must be fulfilled :-
  - ⊙ The goods and services must be received.

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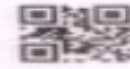
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- ⊙ The payment must be made within 180 days.
- ⊙ The invoice of that supply of goods and services must be there.
- ⊙ The supplier of goods or service must have updated his GSTR-2B form of supply outwards and the recipients. GSTR-1 will be auto updated.
- ⊙ ITC is not given under composition scheme



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## Question 1 (f)

Difference between e-cash ledger & e-credit ledger

Basis	E-cash ledger	E-credit ledger
Definition	Electronic cash ledger is a type of ledger through which the taxable person pays tax in <u>cash</u> .	Electronic credit ledger is a type of ledger through which the taxable person pays tax by deducting the <u>input tax credit</u> from the tax liability.
Payment mode	<u>Cash</u> is the payment mode in this ledger.	<u>Credit</u> is the payment mode in this ledger.
ITC deducted.	In E-cash ledger, the payment is made in wholly cash and the <u>tax liability is not cleared by ITC</u> .	In e-credit ledger, the <u>tax liability is cleared by the input tax credit</u> .

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—o example of e-cash ledger :-

A purchased A supplied goods worth 100000 at the rate of 15% GST. in this case, 15000 paid in cash is an example of e-cash ledger.

—o example of e-credit ledger :-

A purchased goods of 100000 @ 10% GST.  
A sold goods worth 150000 @ 10% GST.  
in this case,

$$\text{Tax liability} \Rightarrow 150000 - 100000 \\ \Rightarrow 5000$$

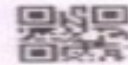
ie ITC is reduced.

It is an example of e-credit ledger.





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### Question 1 (9)

#### Matching Concept

- In the GST, there is a concept called as Matching Concept.
- It means the data should be matched in the GST common portal.
- GSTR-1 is the form for which is being auto updated for the inward supply being made and will get the input tax credit.
- This form will only be updated if the supplier of goods of those inward supply has updated the supply information in GSTR-2B form of outward supply.
- If the supplier has not updated then the information in the GSTR-1 will not be matched with the information in GSTR-2B of supplier.
- Hence, as a result the input tax credit will not be availed by the receiver of goods in his annual Return of GSTR-3B. this is called Matching Concept.

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### Question 1 (h)

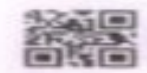
#### Composition scheme under GST

- while making the Goods and Service tax provisions, Government has also considered the benefit of the small and medium enterprises so, they form the scheme called as Composition Scheme.
- composition scheme is made for small and medium businessmen whose turnover does not exceeds a certain limit can take or opt the composition scheme and a very minimal rate is decided by the government for the tax in composition scheme.
- The threshold limit for turnover is 1.5 crore.
- So, the businesses whose turnover does not exceeds 1.5 cr can exercise the option of composition scheme.

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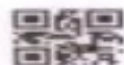


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- o for ~~the~~ taking the composition scheme the business should not having inter state transactions.
- o The persons providing services other than restaurant services cannot take the composition scheme.
- o The rates of composition scheme are :-
  - Trader → 1%
  - manufacturer → 2%
  - Restaurant → 5%
- o The Input tax credit is not given under composition scheme.

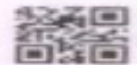




### Question 1 (i)

#### E-way Bill

- E-way Bill stands for Electronic way Bill.
- E-way Bill is compulsory for transportation of goods worth more than ₹50000.
- E-way bill has two parts
  - PART A - filled by the owner of goods.
  - PART B - filled by the transporter.
- E-way bill can be formed online through the website of government i.e. www.ewaygst.gov.in.
- E-way bill contains the following content :-
  - E-way bill number.
  - HSC code.
  - quantity of goods.
  - worth of goods.
  - Delivery address etc.
  - GSTIN of supplier.



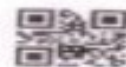
SECTION B

Ques 5. Define mixed supply and contrast it with composite supply under GST.

mixed supply Vs. Composite supply.

contrast on the Basis of	mixed supply	Composite supply
Definition	mixed supply are the supply in which the two or more than two individual goods or services are bundled together for a single price which can be sold separately and are not naturally bundled.	Composite supply are the supply in which the two or more than two goods and services are bundled together which are naturally bundled or may not be sold separately.
Naturally Bundled	The mixed supply goods are not naturally bundled.	The composite supply goods are naturally bundled.

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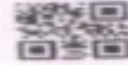


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Principal supply	The mixed supply <u>cons</u> majorly <u>do not have any principal goods or services</u> in it.	The composite supply has a <u>principal supply</u> in the the bundle.
Tax Rate applicable	In the mixed supply the tax rate applicable is the <u>highest rate of the bundle</u> consist of goods or services.	In the composite supply the rate for tax is taken from the <u>principal supply</u> whether it is highest or lowest.
Individual value	The goods mixed in bundle in mixed supply <u>have individual value of each other</u> and its value may not vary if being <u>bundled with specific product</u> .	The goods and services bundled in composite supply, value of those goods may vary <u>individually</u> if being supplied with any <u>specific product</u> .
Ordinary course of business	The mixed supply items are <u>not always provided together</u> in ordinary course of business.	But on the contrary the items bundled in composite supply are <u>provided together</u> in ordinary



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Example:-

A voucher is made of chocolate (6%), Pen (10%), Coffee packet (9%), Perfume (10%), Rose merry water (12%), dry fruits (0%) for giving it to the guest coming in the shops on diwali.

then, in this case it is a mixed supply and the rate applicable on this supply will be the highest one of them i.e. 12% of Rose merry water will be applicable on whole value of voucher.

course of business:-

The mobile phone is being provided with the mobile cover and mobile charger.

then, in this case it is a composite supply.

And there is a principal supply in it i.e. the mobile phone.

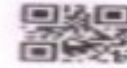
so, the rate applicable on the mobile phone will be applicable to the value of whole supply.





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19

SECTION CQuestion No. 7

Calculation of Net GST payable :-

CGST @ 6%                      SGST @ 6%

Calculation of Input tax credit.

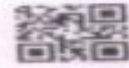
Particulars.	CGST	SGST
Purchase of Raw material of 200000	16000	16000
Consultation fee of 35000	2100	2100
Storage cost of 32000	1920	1920
Transportation cost of 20000	1600	1600
Labour cost of 87500	5250	5250
<b>Total ITC</b>	<b>27750</b>	<b>27750</b>

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20

calculation of Net GST Payable:-

particulars.	CGST	SGST
Goods sold of ₹ 520500	31230	31230
(-) Input Tax credit	27750	27750
	<u>CGST 3480</u>	<u>SGST 3480</u>

Total Net GST payable :-

$$\Rightarrow 3480 \text{ (CGST)} + 3480 \text{ (SGST)}$$

$$\Rightarrow 6960 \text{ /-}$$

So, the Net GST payable by ABC Ltd  
situated in Bhopal is ₹ 6960.

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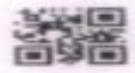
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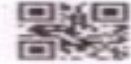
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23

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