



Chhatrapati Shahu Ji Maharaj
University, Kanpur

Answer Script Details
Barcode 12485271

Roll No. 23072000277
Total Mark 46/75.00

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 3/5

1B 3/5

1C 3/5

1D 4/5

1E 3/5

1F 3/5

1G 3/5

1H 3/5

1I 3/5

2 9/15

3 0/15

4 0/15

5 0/15

6 0/15

7 0/15

8 9/15

9 0/15

PART-I

Date of Exam: 09/12/2025 Shift: 3rd Room No.: J.T-01
 Paper Code: CO10502T Subject: Goods & Services Tax 5th sem.
 Name of Candidate: DISHA PORWAL
 Roll No: 23072000277

Signature of Candidate: *Disha*
 Signature of Invigilator: *[Signature]*
 CSE Facsimile: *[Signature]*

Chhatrapati Shahu Ji Maharaj University Kanpur, Uttar Pradesh

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										



CO10502T
Paper Code

Signature of Evaluator

PART-III

Course: B.com.
 Session: 2025-26 Year/Semester: 5th sem
 Subject: GOODS & SERVICES TAX
 Paper Code: CO10502T
 Exam Date: 09122025
 Name of Candidate: DISHA PORWAL
 Father's Name: PRAVEEN KUMAR P ORWAL

परीक्षक के कोड
College Code: EW02

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

परीक्षा केंद्र के कोड
Exam Centre Code: EW02

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

परीक्षा का प्रकार
Type of Exam:
 Regular
 Ex. Student
 Private
 Back Paper Exam
 ANSWER BOOKLET NO.
 12485271
 Paper Code: CO10502T

PART-IV

नमांकन संख्या
Enrollment Number: CSJMAR23000131507
 परीक्षार्थी अभ्यर्थक संख्या Candidate's Roll Number: 23072000277
 पेपर कोड Paper Code: CO10502T

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
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6	6	6	6	6	6	6	6	6	6	6
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8	8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9	9

Disha
 Signature of Candidate
[Signature]
 09.12.25
 Signature of Invigilator
 परीक्षा केंद्र-EW02
 C.S Facsimile
 COE Facsimile

नोट: 1. परीक्षार्थी को निर्दिष्टित किया जाता है कि जागरण करने से पूर्व पेपर को खोलना नहीं है।
 2. पेपर में चूरी जाने वाली प्रतियों को वापस ले लिया जायेगा। 3. पेपर को खोलने या पीछे से देखने से बचना है।

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 क्रमांक कहीं और न लिखें तथा कोई भी चिन्ह न बनायें क्योंकि यह अनुचित साधन प्रयोग की परिधि में आता है।
2. उत्तर पुस्तिका के बारकोड अथवा उत्तर पुस्तिका संख्या पर छेद करने पर अनुचित साधन प्रयोग माना जायेगा।
3. परीक्षा कक्ष में निम्न वस्तुएं साथ न लाये, जैसे लिखे हुए कागज के टुकड़े, मोबाइल, डिजिटल डायरी, कोपी, पुस्तक याह सभी वस्तुएं जो अनुचित साधन के अन्तर्गत आती है। केवल संबंधित प्रश्नपत्र में ही मेमोरी लेस साइंटिफिक कैल्कुलेटर ले जाने की अनुमति होगी।
4. उत्तर पुस्तिकाओं में कपड़े न रखें न ही उत्तर पुस्तिका में चिपकावें। ऐसा करना अनुचित साधन प्रयोग की परिधि में आता है।

परीक्षार्थी के लिए निर्देश

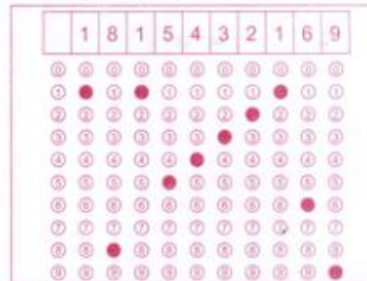
1. प्रवेश पत्र एवं उत्तर पुस्तिका पर दिये गये निर्देशों को ध्यान से पढ़ें।
2. कवर पृष्ठ के दूसरी तरफ कुछ न लिखें।
3. उत्तर पुस्तिका के पृष्ठों पर दोनों तरफ लिखें।
4. प्रश्न पत्र पर अपने अनुक्रमिक के अतिरिक्त कुछ न लिखें।
5. प्रश्न पत्र कोड एवं प्रश्न पत्र कोड साफ़ाणी पूर्णक लिखें।
6. अपनी स्थिति स्पष्ट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



Paper Code

C010502T

Section A



01

Answer 1 (a) Difference Between Direct and Indirect tax

Basis	Direct Tax	Indirect Tax
Definition	It is tax imposed directly to the taxpayer & paid directly to government	It is the tax collected by intermediary from the end consumer of goods/services
Imposed	Directly to taxpayer on Income & profits	End consumer of goods or services
Applicable	Applicable to only taxpayer	Applicable to every stage of production - distribution chain
Coverage	It covers limited taxpayers	It has wide coverage as it includes every person in society or taxed
Inflation	Helps in reducing inflation	Helps in increasing inflation
Nature	Regressive in nature	Progressive in nature
Example	Wealth tax, Income tax	Excise duty, VAT, Custom Duty



Do Not Write anything in this Portion

Answer 1(b) Dual GST in India.

Dual GST in India means the Goods and Services tax which is levied on supply of goods or services will be collected by both central as well as state govt.

Dual GST includes:-
CGST and SGST

CGST means Central goods and services tax which levied on supply of goods and services within state or intra-state supply.

It is collected by central Government
It under CGST Act, 2017.

SGST means State Goods & Services tax which levied on supply of goods & services within state or intra-state supply.

It is collected by state government.

Dual GST in India benefits the Government in various ways to finance its activities.



Answer 1CC)

GST Council

There is GST Council for each component of Goods & Services Tax.

For → CGST → Central Government
 → SGST → State Government
 → UTGST → Union Territory Government
 → IGST → Central Government

CGST (Central Goods & Services Tax)

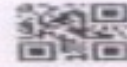
It is the tax collected by central government on supply of goods and services within state under section 8 of CGST Act, 2017

SGST (State Goods & Services Tax)

It is the tax collected by state government on supply of goods & services within state or intra-state supply.

UTGST (Union-Territory Goods & Services Tax)

It is the tax collected by union



territory government on supply of goods & services with same union territory or different territory

IGST (Integrated Goods & Services tax)

It is tax collected by central government on supply of goods or services from one state to another state or interstate supply.

Do Not Write anything in this Portion



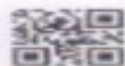
Answer 4(d): Reverse charge Mechanism under GST

Reverse charge Mechanism under GST means when the chargeability of tax gets reversed which means when a supplier supply goods or services, the liability to pay tax is levied on supplier but in Reverse charge mechanism, the buyer has the liability to pay tax and chargeability gets reversed.

Reverse charge Mechanism under GST applicable :-

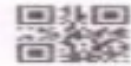
- When supplier is unregistered dealer.
- When unregistered dealer supplies goods to registered recipient, then recipient have to perform Self-invoicing for the purchase made under GST portal.

Self invoicing is done when unregistered dealer supplies goods to registered recipient to ascertain the purchase made & furnish a return under GST portal.



Do Not Write anything in this Portion

- TOS (Time of Supply under Reverse charge Mechanism) for goods:
TOS is earliest of
 - (a) Date of Receipt of goods
 - b) Date of payment
 - c) Date immediately after 30 days from the date of issue of invoice.
 - d) Date of entry in books of Recipient.
- TOS (Time of Supply under Reverse charge Mechanism) for services:
 - a) Date of Payment
 - b) Date Immediately after 45 days from date of issue of invoice
 - c) Date of entry in books of Recipient.



Answer 1(e) I.T.C. (Input Tax Credit)
Note

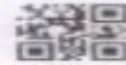
Input tax credit means the credit of input tax which further elaborate like that.

It is availment, at the time of paying tax on output, you can reduce the tax by eliminating the tax credit available on input. [inward supply]

Input Tax credit \Rightarrow Tax on output supply
($-$) Tax on inward supply

Input tax credit mechanism is covered under GST which enables some person to have the benefit of this. It includes

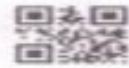
- \rightarrow Manufacturer, service provider, trader.
- \rightarrow A person who is registered under GST Act
- \rightarrow Input Service Distributor
- \rightarrow E-commerce operator
- \rightarrow Person who supplies via e-commerce operator
- \rightarrow Non-Resident person have taxable supply.



Answer 1 (f): Difference between electronic cash ledger & Electronic Credit ledger.

Basis	Electronic cash ledger	Electronic Credit Ledger.
Definition	It is the cash ledger that contains deposits the tax payer made through cash under TOST, COST, SOST, UTOST.	It is the credit balance which reflects the electronic cash ledger for the settlement of tax.
Coverage	It has wide coverage.	It has narrow coverage.
Utilisation	It can be utilised for interest, fees, penalty or other particulars.	It can be used for payment of tax only.
Register.	It is registered under GST Portal.	It is also the part of Electronic Cash ledger.

Do Not Write anything in this Portion



Answer 1 (g). Matching Concept in GST Return

Matching concept determines the discrepancies occurred in filing GST Return, filing by a assessee during a financial year.

It includes verification of such components:-

- Inward Supplies
- Outward Supplies
- Purchase
- Sales
- Input tax credit.
- Stocks

On this concept, taxpayer assess the tax liability by himself & furnish a return on GST portal, which will further verify by GST officials to show the correctness of data file with portal.

By Matching concept, we can Reduce the effect of tax evasion, wrongly, default taxpayer & false annual turnover of a company.

Benefits

- It helps both the officials and taxpayer to get the right tax paid value.
- Tax evasion Not possible
- Taxpayer right amount of turnover came out.



Answer 1(h) Composition Scheme under GST

Composition scheme is created for small Business owners whose aggregate turnover not exceeds than 50 lakh.

Composition scheme provides various benefits to small Business owners on tax Rates of Goods & Services tax. Composition scheme includes those small owners who supply goods and services within state or intra-state supply.

Composition scheme is salient advantage of GST (Goods & Services tax)

Composition scheme does not give the benefit input tax credit to its taxpayer. But it reduce the rate of tax under CGST, SGST, IGST to very extent level which helps small owners to grow and develop the business and stand alignly with other big Business holders.



Answer 1 (i) :- E-way Bill.

E-way Bill means electronic way Bill which is generated e-way Bill portal on movement of goods in vehicles value more than 50,000

Electronic way Bill (E-way Bill) can also generated through SMS, Android app, website i.e. e-waybill.gst.gov.in

Electronic way Bill (E-way Bill) includes information regarding quantity of goods, invoice no. & date, transporter name & number etc.

Electronic way Bill (E-way Bill) is a digital way of Bill generated by supplier on movement of goods over ₹ 50,000 in vehicles.

Features

- 1) Digital Bill : It is electronic Bill
- 2) Movement of goods in vehicles
- 3) Goods have value more than ₹ 50,000
- 4) Issue by Supplier
- 5) E-way Bill Portal
- 6) Fast & Easy Process
- 7) Ease of Doing Business
- 8) It includes expenses on transportation



Answer 2

Salient features, need of GST.
Structure of GST in India.

GST (Goods & Services tax) is a comprehensive, multi-state, destination based tax levied on supply of goods or services or value addition of goods or services in every stage of production & distribution chain.

Salient Features

1) Comprehensive : It is a tax which replaces every other kind of Indirect tax.

2) Multi-stage - This is multiple change of hands during supply of goods & services.

Manufacturer → Wholesaler → Retailer →
End consumer
of

Manufacturer → Distributor → Wholesaler
Agent → Retailer → End consumer

3) Destination Based :- It is the tax which is imposed, chargeable on value addition.

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4) Value-addition tax :- It is tax which is chargeable on going every stage of production & distribution channel.

Distributor	Wholesaler	Retailer	Consumer
Cost \rightarrow 1,00,000	Cost = 1,00,000	Cost = 1,10,000	Cost = 1,50,000
GST @ 18%	Profit = 10,000	Profit = 20,000	GST Rate
\rightarrow 18,000	GST Rate @ 18%	GST Rate @ 18%	
	\Rightarrow 10,000	\Rightarrow 36,000	\Rightarrow 18,000 + 18,000 + 3,600 = 39,600

Need of Goods & services tax

- 1) Remove the cascading of tax :- Tax charge on another tax.
- 2) Cost of goods decreases ✓
- 3) It is technologically driven.
- 4) Increase efficiency in logistics
- 5) Composition scheme of small Business owners
- 6) Online supplier registered under GST

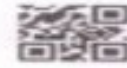


- 7) Progressive in Nature.
- 8) Promote Digitalisation of tax
- 9) One Nation; One tax
- 10) Promote of Ease of Doing Business
- 11) Simplify the Process.

Structure of Goods & Services tax in India.



CGST : Central Goods & Services tax which levied on supply of goods & services within state or intra-state supply. It is collected by central Government. It is prescribed under section 8 of CGST Act, 2017



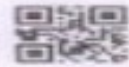
SGST : State Goods & Services tax is levied on supply of goods & services within state or inter-state supply.
It is collected by state government.

IGST : Integrated Goods & Services tax which levied on supply of goods & service from one state to another state or inter-state supply.
It is collected by central government.

UTGST : Union territory Goods & Services tax which levied on supply of goods or service in the union territory.
It is collected by union territory government.

GST is collected via GSTN / GST Portal / Goods & Services tax Network -

It is the Private, Public Partnership company, who is non-government, non-profit organisation who



Do Not Write anything in this Portion

maintains data of taxpayer in their account.

GSTN / Goods and Services Network

→ It manages everything related with taxpayer.

→ It is a link between taxpayer & central / state govt.

→ It reduce the communication gap between taxpayer & central government / state government

→ It provide IT infrastructure for file a return.

→ It provide information to tax authority

→ It also known as Mother Database

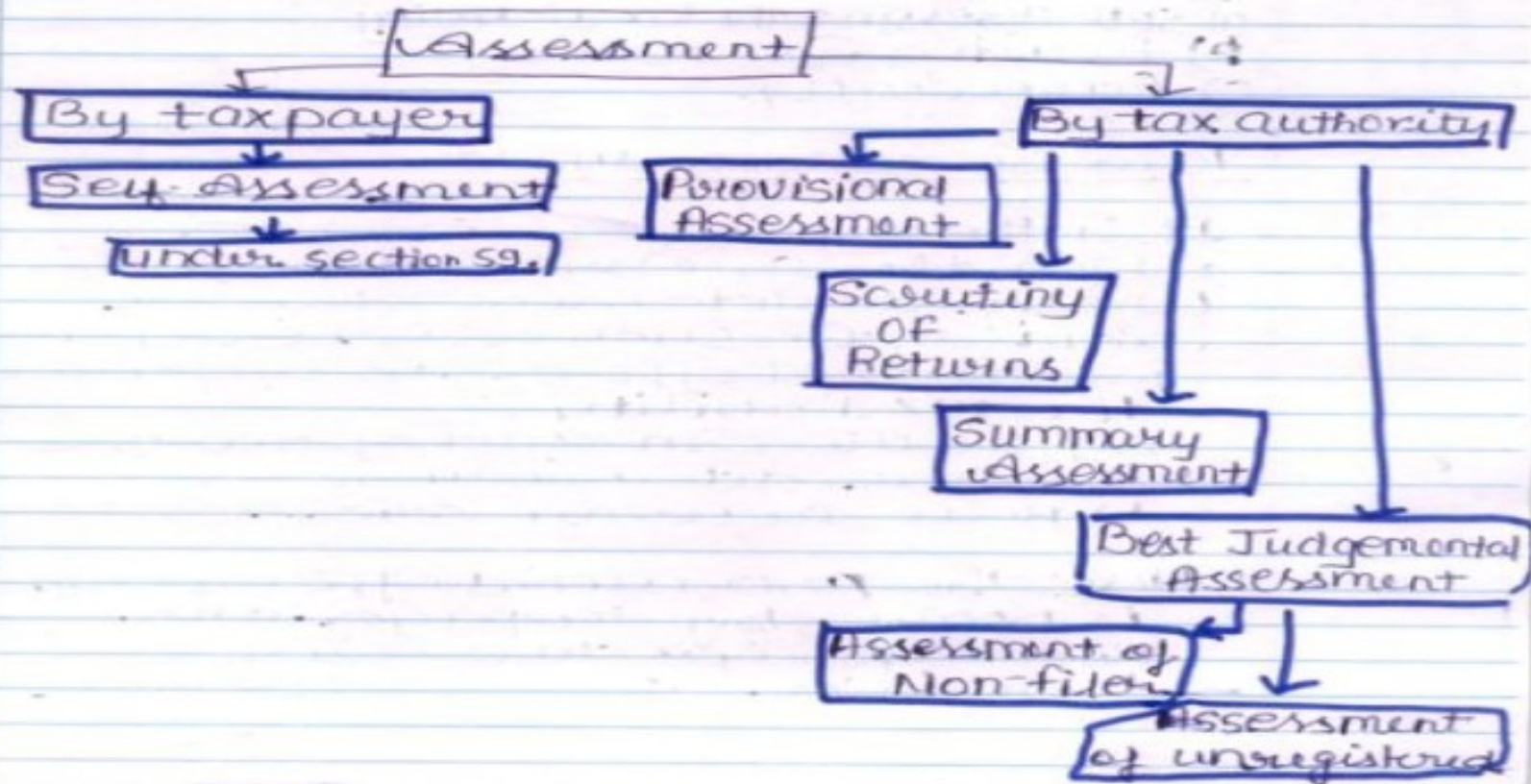
→ It is Private-Public Partnership company

→ It is Non-Profit, Non-Government Organisation

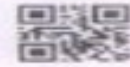


Answer 8 :- 'Assessment' under GST *
* Different types of Assessment under GST Act.

Assessment means determine the tax liability of taxpayer under GST Act, 2017.



Do Not write anything in this Portion



Self Assessment:- It is the type of assessment in which taxpayer himself assess / determine the tax liability & furnish a return under GST Portal.

Features

- a) Self Assessing the tax liability
- b) furnish a GST Return.
- c) Economically.

Provisional Assessment

It is the type of assessment in which the assessee / taxpayer is unable to determine the tax liability in such case he appoints provisional officer to determine the tax liability.

Difficulties can occur of two types

- ↳ Value determination
- ↳ Rate Determination.

Here the provisional officer's expenses are borne by taxpayer and also openly show every transaction to the officer.



Scrutiny of Returns - It is a type of Assessment where the tax authority verifies the correctness of data given in GST Portal. It also done when there is discrepancies in inward supplies & outward supplies.

Summary Assessment (Summary Assessment) It is fast-track assessment. It is type of assessment done by tax authority in defaulting & abscinding of tax. It is type of assessment in which tax authority officials have sufficient ground believe that the taxpayer will harm the interest of Revenue of Economy.

Best Judgemental Assessment

It is a type of assessment done by tax authority on basis of Intellectual knowledge without any Biasness & information available.

Assessment of Non-filers :- It is a type of Assessment in which registered vendor's doesn't file for return, even though sending notice, then assessee officer will



Come & File a Return for the taxpayer & also charge a penalty, late fees.

Assessment of unregistered vendors :-

It is type of assessment done by tax authority official to calculate the tax liability of the unregistered vendor who is applicable for file a return but do not file a return.

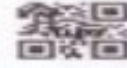


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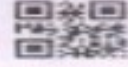
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22

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23

X

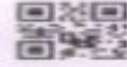
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02



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