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V Semester B.Com. Examination, March/April 2022
(CBCS) (2017-18 and Onwards)

COMMERCE

Elective Paper – II : Goods and Services Tax
(Common to Accounting and Taxation Group/Finance Group)

Time : 3 Hours

Max. Marks : 70

Instruction : Answer should be written **completely in Kannada**
or in **English**.

SECTION – A

1. Answer **any five** sub-questions. **Each** sub-question carries **two** marks. (5×2=10)
- Expand PAN and TIN.
 - Define Annual Return.
 - State any two advantages of registration under GST Act.
 - Who are GST Providers ?
 - What is Composite Supply ?
 - What is meant by Reverse Charge ?
 - What do you mean by IGST ?

SECTION – B

Answer **any 3** questions. **Each** question carries **six** marks. (3×6=18)

- Discuss the salient features of GSTN.
- Discuss the procedures for Registration under GST.

P.T.O.