

Time: 3 Hours

A. Theory and Practices of GST

Max. Marks: 50

Note: Answer any five questions.

PART – A

(5 x 2 = 10 Marks)

1. Bill of Supply
2. Debit Note and Credit Note
3. Interstate Supply of Goods
4. Supplies Inclusive of Tax
5. Exempted Goods
6. Composite Dealer
7. Place of Supply of Services
8. List out the Services which are covered under Reverse Charge

Note: Answer all the questions.

PART – B

(5 x 8 = 40 Marks)

9. (a) Define GST? Explain its origin and important concepts  
(b) What do you understand by the Input Tax Credit Mechanism under GST  
REGIME?  
(OR)
10. (a) Explain the procedure of Return of Goods in Tally ERP -9  
(b) Explain the Intra State Supply of Inward And Outward of Goods.  
(OR)
11. (a) Define Unregistered Dealers (URDS). Explain briefly regarding recording of Purchases made from Unregistered Dealers.  
(b) Discuss the applicability of GST for Advanced Receipts and Payments? Explain the Procedure of accounting of Advance Receipts and Sales Invoice in the same month.  
(OR)
12. (a) What do you mean by Intra State Outward Supply of Services? Explain with the help of suitable examples.  
(b) What do you mean by the Services? Explain briefly about the determination of Supply of Services and Place of Supply of Services.  
(OR)
13. (a) What do you mean by recording of Advanced Entries? Explain with the relevant examples.  
(b) Write a note on transactions of recording of Partial Payment due to the Suppliers.

## Bcom 6

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Dr. F. C. Sharma,2025-02-09 1 Meaning Nature and Problems of Labour 2 Labour Welfare 3 Labour Welfare in India 4 Labour Welfare Under Constitution of India 5 The Factory Act 1948 Main Provision Regarding Labour Welfare 6 Working Conditions and Hours of Work 7 International Labour Organisation Structure Functions and Role 8 Social Security 9 Standard of Living and Efficiency of Workers 10 Social Security in India 11 Maternity Benefit Act 12 Labour Administration

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