

JS PG COLLEGE SIKANDRABAD

BBA 6th Semester

GOODS AND SERVICE TAX

For practice purpose only

Important questions:

- 1) Write a detailed note on Goods & Service Tax (GST). Explain its main advantages and disadvantages.
- 2) What do you understand by GST Council? Discuss its constitution, procedure and its role in the GST regime in India.
- 3) What do you understand by Goods and Service Tax Network? Describe the functions of GSTN.
- 4) What do you mean by supplier under the Central Goods and Service Tax Act? Explain its main feature in detail.
- 5) Explain the provisions of GST related to determination of place of supply.
- 6) Give the meaning of composite supply and mixed supply.
- 7) What do you understand by Input Tax Credit? Explain the eligibility and conditions for taking input tax credit.
- 8) Explain the provisions regarding deduction of tax at source under GST.
- 9) What do you understand by Reverse Charge Mechanism? Explain provisions of the Act in this regard.
- 10) Who are the persons liable for registration according to CGST Act?
When registration is compulsory?
- 11) What do you mean by Credit Note & Debit Note?
- 12) What do you understand by Tax Assessment under CGST? Explain the different types of assessment in brief.
- 13) Write a note on Self-assessment.

