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PRESIDENCY UNIVERSITY

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Bengaluru

Mid Term Examinations - October 2026

Date: 05/10/2026 **Time:** 09:30 AM - 11:00 AM

Course Code: COM2061 **Course Name:** Goods and Service Tax

Semester: Fifth Semester **Max. Marks:** 50 **Weightage:** 50%

CO - Levels	CO1	CO2
Marks	46	44

PART A: Answer Following Questions. 10 M

Q.N.	Questions	M	CO	BT
1	Why was GST introduced to replace multiple indirect taxes in India?	2	CO1	BT2
2	If the GST rate on an intra-state supply is 18%, how will the tax be divided between CGST and SGST?	2	CO1	BT2
3	Which category of goods or services is subject to the 40% GST rate?	2	CO1	BT2
4	What is the unique identification number assigned to a taxpayer registered under GST?	2	CO2	BT2
5	Compare regular GST registration with composition scheme.	2	CO2	BT3

PART B : Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
6	A business owner wants to know why GST was introduced after several years of discussion and legislative developments. State one major reason for its evolution.	10	CO1	BT2
7	A taxpayer is engaged in supplying different goods and services. In certain transactions, two or more supplies are provided together, while in other transactions, multiple independent supplies are offered for a single price. Based on the above situation, explain the concept of Composite Supply and Mixed Supply under GST. Differentiate between them and explain the GST treatment applicable to each.	10	CO1	BT2

PART C: Answer Any 1 Following Questions. 10 M

Q.N.	Questions	M	CO	BT
8	A business supplies goods and services to customers within the same State as well as to customers in another State. The business owner is confused about which type of GST should be charged on different transactions. Based on this situation, explain the GST tax structure in India.	10	CO1	BT2

9	A registered dealer in Karnataka undertakes the following transactions during a month. Calculate CGST, SGST/UTGST and IGST applicable to each transaction and the total GST liability. **SL No.** / **Transaction** / **Taxable Value** / **GST Rate** 1 / Sale of goods within Karnataka / ₹50,000 / 18% 2 / Sale of goods to Tamil Nadu / ₹75,000 / 18% 3 / Sale of goods to Kerala / ₹1,00,000 / 5% 4 / Sale of services within Karnataka / ₹60,000 / 18% 5 / Sale of services to Maharashtra / ₹80,000 / 18% 6 / Sale of goods within Karnataka / ₹40,000 / 5% 7 / Sale of goods to Andhra Pradesh / ₹90,000 / 5% 8 / Sale of services within Karnataka / ₹1,20,000 / 18% 9 / Sale of specified goods to Telangana / ₹65,000 / 40% 10 / Sale of specified goods within Karnataka / ₹55,000 / 40%	10	CO1	BT2

PART D: Answer Any 1 Following Questions. 10 M				
Q.N.	**Questions**	**M**	**CO**	**BT**
10	A newly established business has crossed the prescribed GST registration threshold and is required to obtain GST registration. The proprietor is unfamiliar with the online registration process. As a GST consultant, explain the step-by-step procedure for obtaining GST registration through the GST portal, from submission of the application to receiving the GSTIN.	10	CO2	BT3
11	A tax consultant is advising newly established businesses on whether they are required to obtain GST registration. The businesses have different types of activities, turnover levels and modes of supply. As a tax consultant, analyse the GST registration provisions and explain which categories of persons are liable to obtain GST registration and the circumstances that make registration compulsory.	10	CO2	BT3

PART E: Answer Any 1 Following Questions. 10 M				
Q.N.	**Questions**	**M**	**CO**	**BT**
12	A registered supplier is preparing a GST tax invoice for a taxable supply of goods to a customer. The supplier wants to ensure that the invoice contains all the mandatory particulars required under GST. As a GST consultant, explain the important contents that should be included in a GST tax invoice and discuss why each of these particulars is important for proper tax compliance.	10	CO2	BT3
13	A taxpayer wants to use a single online platform to carry out GST-related activities, maintain tax records, submit required returns and interact with the GST authorities. Explain how the Online GST Portal supports taxpayers in managing their GST-related activities and ensures efficient tax administration and compliance.	10	CO2	BT3