

Roll.No.

21UBCCT5016

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai - 600 044.

B.Com. CS - END SEMESTER EXAMINATIONS - NOVEMBER 2025  
SEMESTER - V

**21UBCCT5016 - Goods and services Tax and Customs Law**

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

### Section B

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. Explain the Concept of Supply under Section 7 of the CGST Act, 2017.
2. Describe the Electronic Cash Ledger under GST?
3. Apply Territorial Waters and High Seas in the context of Customs law.
4. Explain the GST non-filing consequences.
5. State the eligibility conditions for availing Input Tax Credit (ITC) under GST.
6. Write a short note on Electronic Liability Register under GST.
7. Explain the different types of Customs Duties levied in India.
8. List out the steps for payment of custom duty.

### Section C

Answer any **THREE** questions ( $3 \times 10 = 30$  Marks)

9. Discuss the Genesis of GST in India, its Need, Framework, and Benefits.
10. Apply the procedure for registration under GST. How can a registration be amended or cancelled?
11. Evaluate the provisions relating to Returns under Section 39 of the CGST Act, 2017.
12. Relate the procedure for assessment of Customs Duty along with the rules of valuation of goods for customs purposes.
13. Evaluate the Customs Import and Export Procedures in detail.

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