**D 140000** **(Pages : 3)** **Name.......................................**

**Reg. No...................................**

**SIXTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION**
**APRIL 2026**

B.Com.

BCM 6B 12—INCOME TAX AND GST

(2020 Admission onwards)

Time : Two Hours and a Half Maximum : 80 Marks

*Answers should be written in English only.*

**Part A**

*Answer* **all** *questions.*
*Each question carries* 2 *marks.*
*Overall ceiling* 25.

1. Distinguish between intra-head and inter-head set-off under Income Tax Act
2. How set-off and carry forward of business losses allowed under Income Tax Act ?
3. How set-off and carry forward of speculation losses allowed under Income Tax Act ?
4. Which are the due dates and instalments of Advance Tax, under Income Tax Act ?
5. What is Tax Deducted at Source (TDS), under Income Tax Act ?
6. What is PAN ?
7. What is meant by IGST ?
8. What is composite supply ?
9. What is meant by composition scheme, under GST ?
10. What are the contents of tax invoice under GST ?
11. What is a credit note under GST ? When it is used ?
12. What is meant by compounding of offences under GST ?
13. What is meant by voluntary registration, under GST ?

**Turn over**

14. What are the situations under which GST paid is refunded ?

15. What are the situations which lead to transfer of Input Tax Credit (ITC), under GST ?

(15 × 2 = 30, Maximum ceiling 25 marks)

## Part B

*Answer* **all** *questions.*
*Each question carries* 5 *marks.*
*Overall ceiling* 35

16. Mr. 'A' had income against the following heads :

| Particulars | Amount (Rs.) |
|---|---|
| Professional income | 6,40,000 |
| Income from STCG (covered under section 111 A) | 5,000 |
| Income from LTCG | 12,000 |
| Income from other sources | 10,000 |
| Contribution to P.P.F. | 70,000 |
| Payment of Rent | 84,000 |

Compute Mr. A's taxable income for assessment year 2025-26.

17. From the following information determine the value of taxable supply as per provisions of the CGST Act, 2017 :

| Particulars | Rs. |
|---|---|
| Contracted value of supply of goods (including GST @ 18 %) | 11,00,000 |
| The contracted value of supply includes the following : | |
| (1) Cost of primary packing | 25,000 |
| (2) Cost of protective packing at recipient's request for safe transportation | 15,000 |
| (3) Design and engineering charges | 85,000 |
| Other information : | |
| (i) Commission paid to agent by recipient on instruction of supplier | 5,000 |
| (ii) Freight and insurance charges paid by recipient on behalf of supplier | 75,000 |

18. Explain the provisions relating to clubbing of income of spouse and minor child.
19. Explain the difference between rebate and relief of tax.
20. Explain functions of different Income-tax Authorities in India.
21. Discuss the scope of Goods and Services Tax (GST).
22. What is amendment of GST registration ? Explain the procedure.
23. Write the provisions relating to Tax collection at source under GST ?

(Maximum ceiling 35 marks)

## Part C

*Answer any* **two** *questions.*
*Each question carries* 10 *marks.*

24. Mr. DP, has earned gross salary of Rs. 6,55,000 including HRA of Rs. 45,000. He has paid Rs. 15,000 p.m. as rent for his residential accommodation. Besides that, he earned Rs. 12,000 from saving bank deposit during the year 2024-25 and at the same time he has deposited to Rs. 65,000 to PPF. You are required to compute total income and tax payable by DP if (a) He opts to pay tax as per regular scheme ; and (b) He pays tax under Section 115BAC.
25. Explain nature of different types of Returns, under Income Tax Act.
26. Explain the Levy and Collection of GST under the CGST and SGST Acts.
27. What are the different offences and penalties under GST ?

($2 \times 10 = 20$ marks)

**D 140000–A** **(Pages : 5)** **Name.......................................**

**Reg. No...................................**

**SIXTH SEMESTER (CBCSS-UG) DEGREE EXAMINATION, APRIL 2026**

B.Com.

BCM6B12—INCOME TAX AND GST

(2020 Admission onwards)

(Multiple Choice Questions for SDE Candidates)

| | | |
|---|---|---|
| **Time : 15 Minutes** | **Total No. of Questions : 20** | **Maximum : 20 Marks** |

## INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

BCM6B12—INCOME TAX AND GST

(Multiple Choice Questions for SDE Candidates)

1. Inclusion of others incomes in the income of the assessee is known as ————.

   (A) Inclusion of income. (B) Other income.

   (C) Clubbing of income. (D) None of these.

2. Clubbing provision are applicable for :

   (A) HUF. (B) Individual.

   (C) Firms. (D) None of these.

3. Long term capital gain can be carried forward for :

   (A) 8 subsequent assessment years. (B) Indefinitely.

   (C) 6 years. (D) None of these.

4. Deduction u/s 80CCC is allowed to the extent of ————.

   (A) Rs. 20,000. (B) Rs. 1,50,000.

   (C) Rs. 40,000. (D) Rs. 1,00,000.

5. Aggregate turnover does not include :

   (A) Inward supplies on which tax is payable on reverse charge basis.

   (B) Exempt supplies.

   (C) Export of goods or services or both.

   (D) Inter-State supplies of persons having the same PAN number.

6. A ———— supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.

   (A) Composite. (B) Mixed.

   (C) Both (A) and (B). (D) None of these.

7. What is the time of supply of service where services are received from an associated enterprise located outside India ?

   (A) Date of entry of services in the books of account of recipient of service.

   (B) Date of payment.

   (C) Earlier of (A) and (B).

   (D) Date of entry of services in the books of the supplier of service.

8. Time of supply means :

   (A) The point in time when GST is actually paid by the supplier of goods or services.

   (B) The point in time when GST is actually paid after taking input credit by the supplier of goods or services..

   (C) The point in time when goods have been deemed to be supplied or services have been deemed to be provided.

   (D) The point in time when GST return is filed by the supplier of goods or services.

9. What is the time of supply of import of service ?

   (A) Date of entry of services in the books of account of recipient of service.

   (B) Date of payment.

   (C) $61^{st}$ day from the date of invoice.

   (D) Earlier of (B) and (C).

10. Which of the following persons are not liable for registration ?

    (A) Any person engaged exclusively in supplying services wholly exempt from tax.

    (B) Casual Taxable Person.

    (C) Both (A) and (B).

    (D) None of the above.

Turn over

11. Renting of immovable property is ————.

   (A) Supply of goods.

   (B) Supply of services.

   (C) Neither as a supply of goods nor a supply of services.

   (D) Either as a supply of goods or a supply of services.

12. What would be the tax rate applicable in case of composite supply ?

   (A) Tax rate as applicable on principal supply.

   (B) Tax rate as applicable on ancillary supply.

   (C) Tax rate as applicable on respective supply.

   (D) None of the above.

13. In case of taxable supply of services, invoice shall be issued within a period of ———— from the date of supply of service.

   (A) 30 days. (B) 45 days.

   (C) 60 days. (D) 90 days.

14. Which of the following is an inter-state supply ?

   (A) Supplier of goods located in Delhi and place of supply of goods to an SEZ located in Delhi.

   (B) Supplier of goods located in Delhi and place of supply of goods in Jaipur.

   (C) Supplier of goods located in Delhi and place of supply of goods is to an SEZ located in Chandigarh.

   (D) All of the above.

15. Which input tax credit cannot be claimed against which output tax liability ?

   (A) IGST, SGST. (B) CGST, IGST.

   (C) SGST, IGST. (D) CGST, SGST.

16. Which of the following liability cannot be adjusted against input tax credit of CGST ?

    (A) IGST. (B) SGST/UTGST.

    (C) All of these. (D) None of these.

17. Which date is considered as date of deposit of the tax dues ?

    (A) Date of presentation of cheque.

    (B) Date of payment.

    (C) Date of credit of amount in the account of Government.

    (D) None of the above.

18. Who is required to furnish details of outward supplies in Form GSTR-1 ?

    (A) Person paying tax under composition scheme.

    (B) Non-resident taxable person.

    (C) Both (A) and (B).

    (D) None of the above.

19. Composition tax payer is required to file return in Form no. ————.

    (A) GSTR-2. (B) GSTR-3.

    (C) GSTR-4. (D) GSTR-5.

20. The due date for filing GSTR-3B is :

    (A) On $10^{th}$ day of the next month.

    (B) On $15^{th}$ day of the next month.

    (C) On $17^{th}$ day of the next month.

    (D) On or before $20^{th}$ day of the next month.