

QP Code: D133434		Total Pages: 2	Name:
			Register No.
FIRST SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025			
(CUFYUGP)			
ECO1VN102: Foundations of GST			
2024 Admission onwards			
Maximum Time :2 Hours			Maximum Marks :70
Section A			
All Questions can be answered. Each Question carries 3 marks (Ceiling : 24 Marks)			
1	Distinguish between CGST and SGST		
2	What is the significance of Article 246A of the Indian Constitution?		
3	<i>GST has replaced a number of existing state-level taxes. Explain</i>		
4	What is meant by mixed supply?		
5	What do you mean by negative list under GST?		
6	Explain tax liability on composite supplies		
7	Evaluate various GST rates in India		
8	What is the difference between exempted and zero-rated supply?		
9	Write a note on Schedule 3 of supply under GST		
10	Point out rules of intimation for composition levy		
Section B			
All Questions can be answered. Each Question carries 6 marks (Ceiling : 36 Marks)			
11	Explain the features and benefits of GST		
12	What is the importance of GST in present time? Discuss the importance of time of supply under GST		
13	List out the exempted goods under GST. Why certain goods are exempted from GST?		
14	What are the conditions for eligibility and ineligibility for composite scheme?		
15	Explain meaning and scope of supply under GST		
16	Define deemed supply. Examine the procedure of deemed supply under GST		
17	Describe the procedure for withdraw from composition scheme under GST		
18	Critically evaluate the success of GST implementation in India		

Section C	
Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)	
19	Examine the framework of Goods and Services Tax. Discuss the advantages and disadvantages of IGST
20	What is the importance of value of supply in GST? Describe the procedure of determining value of taxable supply