

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.Com. FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025
COMMERCE
GST - Law and Practice

Duration:2 Hours

Max Marks:60

SECTION – A

Answer any TWO questions:

(15×2= 30)

- 1) GST is a comprehensive indirect tax that was designed to bring indirect taxation under one umbrella. Explain the pros and cons of GST in view of the statement.
- 2) From the following information supplied by ABC Ltd., you are required to calculate value of taxable supply and the amount of GST payable by the dealer on his transaction. (GST rate @12%). Selling price includes the following:
 - a. Cost of durable and returnable packing Rs. 65,000
 - b. Trade discount (it is allowed before or at the time of supply) Rs. 75,000

The sale price of Rs.4,50,000 does not include the following

 - a. Selling expenses Rs. 25,000
 - b. Insurance cost Rs. 10,000
 - c. Warranty expenses Rs. 25,000
 - d. Design and development charges Rs. 18,000
 - e. Pre-delivery inspection charges, Rs. 13,000
 - f. Packing cost Rs. 17,000
 - g. Material purchased (exclusive of GST) Rs. 2,00,000
 - h. Publicity expenses Rs. 30,000
 - i. Taxes, duties, cesses, fees and charges Rs. 75,000
 - j. Transportation charges Rs. 25,000
 - k. Installation charges Rs. 30,000
 - l. Freight charges Rs. 50,000
 - m. Advertising charges Rs. 15,000
 - n. Mark up @15% on cost of supply
 - o. As per terms of payment, Purchaser of goods is eligible to claim cash discount if payment is made within 30 days. Recipient paid within 30 days and was allowed Rs 10,700 as discount.
- 3) Nakshathra Ltd, India imported 25 machines from Japan at 65,000 Yens per machine. However, the following expenses are not included in the price of the

machine:

- a. Design and development charges 15,000 Yens per machine
- b. Importer supplied components to the supplier which cost 9,000 yens
- c. Packing charges 9,800 Yens
- d. Containers are used to pack the machine which cost 1,600 yens per container
- e. Brokerage 8,000 Yens
- f. Buying commission paid to an agent for representing Nakshathra Ltd. Rs. 4,500
- g. Transportation charges incurred by Nakshathra Ltd., from port to godown Rs. 2,300
- h. Insurance premium paid in India from port to godown Rs. 800
- i. Octroi Rs. 300
- j. Technical know-how rendered by Nakshathra Ltd., to supplier Rs. 2,800
- k. Amount paid to an employee of exporter for assembling the machine in India Rs. 3,200
- l. Exporter paid cost of transport and insurance on machinery up to Indian port, but details are not available
- m. Rate of duty: BCD @10% Social Welfare surcharge as applicable.
- n. IGST payable as per GST law @12% and Compensation cess applicable @18%
- o. As per notification issued by the Government of India, Safeguard duty has been imposed on @ 30% ad Anti-Dumping Duty @10% on Assessable Value. From the above information, you are required to calculate customs value for purpose of determination of duty liability. Exchange rate specified by CBIC is 1Yen = Rs. 0.59.

4) XYZ Retail, a registered dealer, has the following for July 2025:

- 1. Goods purchased (intra-state) 12,00,000 18%
- 2. Goods purchased (inter-state) 5,00,000 18% IGST
- 3. Canteen services for employees 90,000 18%
- 4. Capital goods (billing machines) 2,00,000 18%
- 5. Stationery 50,000 12%
- 6. Repairs to building 70,000 18%
- 7. Motor car purchase for marketing 20,00,000 28%+15% Cess
- 8. Audit services 1,50,000 18%
- 9. Legal services (RCM) 60,000 18%
- 10. Health insurance (voluntary) 80,000 18%
- 11. Office rent 3,00,000 18%
- 12. Output GST on retail sales 60,00,000 18%

Required:

Compute ITC and net GST payable.

SECTION – B

Answer any FOUR questions :

(5×4= 20)

- 5) From the following data, calculate Transaction Value under GST:
 - a. Basic sale price ₹3,50,000
 - b. Packing ₹6,000
 - c. Freight ₹10,000
 - d. Agent's commission (charged separately) ₹5,000
 - e. Subsidy received from private trust ₹25,000
 - f. Interest on delayed payment ₹7,000
 - g. Discount of ₹20,000 shown in invoice
- 6) Mr. Ravi, a registered dealer in Tamil Nadu, provided the following details for July 2025:
 - a. Intra-State sale of taxable goods @18% Rs 9,00,000
 - b. Inter-State supply of taxable services @12% Rs 2,50,000
 - c. Export of services (without payment of tax) Rs 4,00,000
 - d. Sale of agricultural produce Rs 1,80,000
 - e. Advance received for services (invoice not issued) Rs 60,000
 - f. Sale of old car used for business (WDV ₹1,00,000) Rs 1,50,000
 - g. Interest on government securities Rs 70,000
 - h. Goods sent for job work Rs 2,00,000
 - i. Commercial rent received (intra-state) @18% Rs 90,000
 - j. Received legal services (under reverse charge) Rs 50,000Compute Taxable Turnover under GST and Total GST Payable, assuming no ITC and all taxes are paid in full.
- 7) Chinmay Raj Ltd imported a machinery from US by Air. You are required to compute the value for the purpose of customs under the Customs Act, 1962 from the following data:
 - a. Price of machinery \$ 6,000
 - b. Supplier paid \$250 as freight on machinery from his factory to US port
 - c. Freight paid \$ 2,000
 - d. Insurance cost \$700
 - e. Chinmay Raj Ltd incurred design and development cost in India on behalf of supplier at a cost of Rs 25,625The bank had received payment from the importer at the exchange rate of \$1=Rs 87, while the CBIC notified exchange rate on the relevant date was \$1=86.50

8) Vijay Private Limited has its manufacturing units located at Mangalore and Chennai, and a service unit at Mysore. Based on the following information, calculate the aggregate turnover of Vijay Private Limited for the financial year 2024–25.

- Sold goods from Mangalore unit to a dealer at Delhi for Rs 25,00,000
- Sold goods from Mangalore to a dealer at Mysore for Rs 5,00,000
- Supplied goods from Chennai unit to UK for Rs 20,00,000
- Rendered service from Mysore unit to a person located in Hubli for Rs 1,00,000
- Mangalore unit supplies non-taxable goods to Mr Narayan at Bangalore for Rs 2,50,000
- Supplied goods from Mangalore unit to SEZ located in Delhi for Rs 5,00,000
- Total IGST and CGST & SGST paid by Vijay Private Ltd for the year Rs 3,00,000
- Supplied goods which are exempt from tax from Chennai unit to a dealer at Dharwad for Rs 20,000.

9) GHI Traders (Andhra Pradesh) is engaged in the sale of mobile accessories and earns the following during FY 2024–25:

Intrastate taxable supply: ₹65 lakhs
Interest income from bank: ₹3 lakhs
Exempt supply: ₹2 lakhs

- What is the aggregate turnover?
- Is the interest income included in aggregate turnover under GST?
- Is GHI Traders eligible for the Composition Scheme?
- GHI Traders earns ₹65 lakhs from goods sales and ₹3 lakhs from interest income. Is it eligible for the composition scheme?
 - Yes, interest income is exempt under Schedule III
 - No, as interest is taxable
 - Yes, as it is under ₹20 lakhs
 - No, only service providers are eligible

10) Raj is a small dealer in Mandya and furnished the following details for the year 2024-25. Compute aggregate turnover and state whether Raj is liable for registration.

- Supplied stationery items worth Rs 1,00,000
- Sold readymade clothes for Rs 3,00,000
- Sold tobacco products for Rs 8,00,000
- Sold petroleum products for Rs 2,60,000

SECTION – C

Answer any **FIVE** questions :

(2×5= 10)

11) 1. Which statement is true about blocked credit?

- A) ITC is available on free samples
- B) ITC is available on goods for personal use
- C) ITC is not allowed on goods lost, stolen, or destroyed
- D) ITC is always allowed on employee travel benefits

2. ITC can be claimed only when:

- A) Supplier is registered under GST
- B) Invoice is uploaded by supplier in GST portal
- C) Recipient has received goods/services
- D) All of the above

12) Define: a) Goods b) Service

13) X Ltd. is in the business of supply and installation of plant and machinery. It is located in Mumbai and has GST registration from Maharashtra (it does not have GST registration in any other state/union territory). It enters into an agreement to supply and install fertilizer machinery for the factory of Y Ltd. in Kota, Rajasthan. Agreed consideration for this supply is Rs 90 lakh + GST. Installation work is completed by X Ltd. during August 2023 (with the help of a team of workers/consultants deputed from Mumbai). What is the place of supply in this case? Determine the amount of GST (assume that GST rate is 18 percent).

14) 1. The value of supply of goods/services includes:

- A) Subsidies given by Central and State governments
- B) All incidental expenses charged by supplier
- C) Both A and B
- D) Neither A nor B

2. When supply is between related persons, valuation is:

- A) Transaction value
- B) Open market value or as per rules
- C) Fixed by supplier
- D) Declared nil

15) Classify the following supply into composite supply and mixed supply:

- a. Sale of laptop with pre-installed software
- b. Combo pack of chocolates and dry fruits sold at a single price

16) a) An order is placed to T&Co., Sholapur on 18.08.2024 for supply of fabrics to make garments. Company delivered the fabrics on 04.09.24 and after completion

of the order issued the invoice on 15.09.24. The payment against the same was received on 30.09.24. Determine the time of supply for the purpose of payment under CGST Act, 2017 with your expectations.

b) Mansh and Vansh Trading Company, a registered supplier, is liable to pay GST under forward charge. Determine the time of supply from the following information furnished by it:

- a. Goods were supplied on 03.10.24
- b. Invoice was issued on 05.10.24
- c. Payment was received on 09.10.24

17) 1. The customs value of imported goods includes:

- A) FOB value, insurance, freight, and landing charges
- B) Indian retail price
- C) Invoice value only
- D) Discount given by exporter

2. Which of these is a trade remedial duty under customs law?

- A) SWS
- B) Anti-Dumping Duty
- C) IGST
- D) GST Cess

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025
BUSINESS ADMINISTRATION
Information Technology for Business**

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following:

(2×15= 30)

- 1) Explain the role of information technology in business and critically evaluate information technology.
- 2) Provide an overview of TPS, outlining its advantages and disadvantages.
- 3) Describe the components and types of Data Warehousing. Evaluate the benefits and challenges of Data Warehousing.

SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) Write a note on 'KPO'.
- 5) Explain the advantages and role of DSS in decision making process.
- 6) What are the key attributes that define information? Explain.
- 7) Explain the various applications of grid computing.

SECTION C

Answer any THREE of the following :

(3×3= 9)

- 8) What are Information Systems?
- 9) Give the meaning of Transaction Processing Systems.
- 10) Give the meaning of 'DATA'.
- 11) What is green marketing?

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B.B.A FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025
BUSINESS ADMINISTRATION
Information Technology for Business

Duration:2 Hours

Max Marks:60

SECTION A

Answer any TWO of the following: (2×15= 30)

- 1) What role does information technology play in shaping modern business practices? Explain.
- 2) Explain the process and Evaluate 'Management Information Systems'.
- 3) What is IoT? Explain its benefits and applications with examples.

SECTION B

Answer any THREE of the following : (3×7= 21)

- 4) Explain the functions of information systems.
- 5) Explain the advantages and disadvantages of Group Decision Support Systems?
- 6) Describe the components and emerging technologies shaping the future of DBMS.
- 7) Explain the benefits of virtualization.

SECTION C

Answer any THREE of the following : (3×3= 9)

- 8) Give the meaning of Information Systems.
- 9) What are the demerits of EIS?
- 10) State the differences between File Management System and Database Management System.
- 11) What is data validation?

CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME
B.Com. FIFTH SEMESTER DEGREE EXAMINATION OCTOBER 2025
COMMERCE
Digital Marketing

Duration:2 Hours

Max Marks:60

SECTION – A

Answer any TWO questions: **(2×15= 30)**

- 1) a) Describe the importance of Email Marketing. (5 Marks)
b) Explain Email Marketing Platforms. (10 Marks)
- 2) a) Describe On Page Optimization with examples. (5 Marks)
b) Explain the Kinds of Traffic. (10 Marks).
- 3) a) Explain the fundamentals of Google Adwords. (10 Marks)
b) Describe the different types of Adwords and its Campaign. (5 Marks)
- 4) a) What is Google Analytics? Write the Google analytics layout and different types of report in google analytics. (10 Mark)
b) Write a note on Basic Campaign and Conversion Tracking. (5 Marks)

SECTION – B

Answer any FOUR questions : **(4×5= 20)**

- 5) Explain the methods used in generating content ideas.
- 6) Explain Dead Link Identification Tool.
- 7) Explain which situations are best for using Adsense.
- 8) Write various Web Analytics tools for making better decision.
- 9) Briefly explain the steps involved in setting up conversion tracking.
- 10) Explain the uses of Google Webmaster.

SECTION – C

Answer any **FIVE** questions :

($5 \times 2 = 10$)

- 11) Define Email Tracking.
- 12) What is Site map Creator Tool?
- 13) What is Cost-Per-Mille (CPM) based account?
- 14) What is Social Media Automation Tools?
- 15) What is Facebook Conversion Optimization?
- 16) What is Keyword Selection?
- 17) What is Conversion?
