

Program/Sem: M.Com Part II – Sem - III Course: Advanced Trends in Accounting II  
Program Code: 2120161 Course Code: 59343

Duration: 1 Hour

06 NOV 2025

Max. Marks: 25

Instructions:

1. All questions are compulsory.
2. Figures to the right indicate full marks.
3. Draw neat diagrams wherever necessary.

**Q. 1 Case Study**

[5]

Oberoi Ltd, based in Mumbai, has the following turnover details for Aug 2025.  
Should they register under GST?

| Date        | Particulars                               | Amount    |
|-------------|---|-----------|
| 01-08-2025  | Taxable services within Mumbai            | 6,00,000  |
| 09-08-2025  | Exempt service to Kerela                  | 3,00,000  |
| 011-08-2025 | Agriculture goods sold with Delhi Traders | 30,00,000 |
| 16-08-2025  | Sale of goods to Noida (inter-state)      | 2,50,000  |
| 24-08-2025  | Taxable services to Bangalore             | 2,00,000  |

**Q. 2 Attempt the following (Any One).**

[10]

- A. Distinguish between Tax Invoice and Bill of Supply.

OR

- B. What are the contents of Debit or Credit Note

**Q. 3 Attempt the following (Any One).**

[10]

- A. Define categories of persons liable to deduct TDS.

OR

- B. Define any 5 types of Returns filed under GST Law. Also mention the frequency and due date of types of Returns.

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