

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

Duration: 1 Hour Date: 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.