

Anjuman Islam Janjira Degree College of Science Murud-Janjira, Raigad-402401 Affiliated to University of Mumbai	
Class: -S.Y.B.Sc (CS)	Subject: - OE:- Accounting And Finance V
Semester:- III Additional Exam	Course code: -
Exam Event:- FH Summer 2026	Marks: -30
Date: - 21/02/2026	Duration: - 01:00 Hours

- N.B. – 1 – Attempt Any 2 Out Of 3 Questions.**
2 – All questions have internal choice.
3 – Figures to the right indicate full marks.



Q1. Answer the following question.

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|---------------------------------|-----------|
| A. What do you mean by GST? | 07 |
| B. Describe the benefit of GST. | 08 |

Q2. Answer the following question.

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|---|-----------|
| A. Who are the person liable for registration under the GST law? | 07 |
| B. Explain the category of person who are compulsory required to get themselves registered under GST law. | 08 |

Q3. Answer the following question.

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| A. Discuss in detail features of GST. | 08 |
| B. Difference between casual taxable person and non resident taxable person. | 07 |