

## **AS PER AP-CBCS SYLLABUS 2023-2024**

### **COMPUTER APPLICATIONS(MAJOR/MINOR)**

#### **3<sup>RD</sup> YEAR – SEMESTER - V**

## **GOODS AND SERVICES TAX WITH TALLY**

**(Common to All Universities in AP)**

### **UNIT I: Introduction**

Overview of GST - Concepts -Taxes Subsumed under GST -Components of GST- GST Council- Advantages of GST-GST Registration.

### **UNIT – II: GST - Accounting Masters and Inventory Masters in Tally**

Company Creation–General Ledgers & GST Ledgers  
Creation - Stock Groups , Stock Items and Unit of Measure  
- GST Rate Allocation to Stocks

### **UNIT-III: GST Voucher Entry**

GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates -Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

#### **UNIT-IV: GST Returns**

Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

#### **UNIT-V: Payment of GST online**

Payment of GST- Electronic Filing of GST Returns - Refunds - Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.



# IMPORTANT QUESTIONS

## LEVEL - 1

### UNIT-I: INTRODUCTION

- ❖ Discuss the various taxes that were subsumed under GST and how their integration has impacted the economy. ....3
- ❖ Describe the components of GST, including CGST, SGST, IGST, and UTGST, and their applicability in different scenarios. ....6
- ❖ Analyze the structure, composition, and functions of the GST Council in the formulation and implementation of GST policies. ....8
- ❖ Outline the process of GST registration, including eligibility criteria, required documentation, and procedural steps. ....14
- ❖ Compare and contrast the pre-GST and post-GST indirect tax structures in India, highlighting the key differences and improvements. ....16
- ❖ Discuss the challenges faced during the implementation of GST and the measures taken to address them. ....19
- ❖ Explain the concept of input tax credit under GST and its role in eliminating the cascading effect of taxes. ....21

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- ❖ Discuss how to create and manage stock groups in TallyPrime, including GST rate allocation. ....36
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- ❖ Explain the mapping of Input Tax Credit (ITC) on purchase vouchers in TallyPrime. ....47
- ❖ Discuss the recording of output tax on sales vouchers in TallyPrime. ....50

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- ❖ Explain the process of creating GST vouchers in TallyPrime. ....61
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- ❖ Explain how output tax is recorded on sales vouchers in TallyPrime. ....67
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- ❖ Describe the GST return filing requirements for taxpayers under the Composition Scheme, focusing on GSTR- ..... 97
- ❖ Outline the steps involved in generating and filing GST returns electronically through the GST portal. .... 102
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- ❖ Discuss the implications of non-filing or delayed filing of GST returns, including penalties and interest charges. .... 109
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- ❖ Explain the process of making GST payments online in India ..... 124
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- ❖ Explain the process of claiming GST refunds and the conditions attached. .... 131
- ❖ Discuss the penalties imposed for non-compliance with GST provisions. .... 132
- ❖ Analyze the administrative structure of GST officers and their hierarchical setup. .... 134
- ❖ Explain the powers vested in GST officers under the GST Act. .... 137

- ❖ Discuss the jurisdictional aspects concerning GST officers and their operational areas. .... 138
- ❖ Evaluate the role of GST officers in ensuring compliance and addressing grievances. .... 140

## **LEVEL - 2**

- ❖ Explain the concept of Goods and Services Tax (GST) and its significance in the Indian taxation system. .... 1
- ❖ Evaluate the advantages of implementing GST in India, focusing on its effects on businesses, consumers, and government revenues. .... 11
- ❖ Analyze the impact of GST on interstate trade and the movement of goods across India. .... 22
- ❖ Illustrate the process of setting up units of measure for inventory items in TallyPrime. .... 41
- ❖ Compare and contrast the entry of purchase and sales vouchers with single-rated and multiple-rated GST goods in TallyPrime. .... 52
- ❖ Discuss how to customize existing voucher types with applicable GST rates in TallyPrime. .... 63
- ❖ Illustrate the procedure for entering purchase vouchers with multiple-rated GST goods in TallyPrime. .... 72
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## UNIT-I: INTRODUCTION

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1. Explain the concept of Goods and Services Tax (GST) and its significance in the Indian taxation system. ....1
2. Discuss the various taxes that were subsumed under GST and how their integration has impacted the economy. ....3
3. Describe the components of GST, including CGST, SGST, IGST, and UTGST, and their applicability in different scenarios. ....6
4. Analyze the structure, composition, and functions of the GST Council in the formulation and implementation of GST policies. ....8
5. Evaluate the advantages of implementing GST in India, focusing on its effects on businesses, consumers, and government revenues. ....11
6. Outline the process of GST registration, including eligibility criteria, required documentation, and procedural steps. ....14
7. Compare and contrast the pre-GST and post-GST indirect tax structures in India, highlighting the key differences and improvements. ....16
8. Discuss the challenges faced during the implementation of GST and the measures taken to address them. ....19



9. Explain the concept of input tax credit under GST and its role in eliminating the cascading effect of taxes. ....21
10. Analyze the impact of GST on interstate trade and the movement of goods across India. ....22

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2. Describe the steps to create general ledgers and GST-specific ledgers (CGST, SGST, IGST) in TallyPrime. ....34
3. Discuss how to create and manage stock groups in TallyPrime, including GST rate allocation. ....36

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6. Analyze the importance of accurate GST rate allocation to stock items and its impact on transactions. ....43
7. Describe how to customize existing voucher types with applicable GST rates in TallyPrime. ....45
8. Explain the mapping of Input Tax Credit (ITC) on purchase vouchers in TallyPrime. ....47
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