

7. Explain the different types of GST returns and their filing frequencies for regular taxpayers under the GST regime. Illustrate with examples. (5)
8. Explain the concept of Input Service Distributor (ISD) and its role in distributing input tax credit among branches or locations of the same entity. Illustrate with an example. (5)
9. Assess the impact of GST on the import and export of goods and services, considering the treatment of input tax credit, taxes levied, and refund mechanisms (5)
10. Define composite supply under GST with examples. (5)
11. Identify when reversal of input credit is required under GST. (5)
12. Estimate the potential revenue implications for the government due to the zero-rating of supplies to Special Economic Zones (SEZs) under the GST regime. (5)

OR

Summarize the GST registration process for businesses, considering the eligibility criteria, thresholds, and mandatory requirements. (5)
