

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086.**  
**(For candidates admitted during the academic year 2019-20 and thereafter)**  
**COURSE CODE: 19CO/MC/GT64**

**B.COM DEGREE EXAMINATION - APRIL 2023**  
**CORPORATE SECRETARYSHIP**  
**SIXTH SEMESTER**

**COURSE : MAJOR – CORE**  
**PAPER : GOODS AND SERVICES TAX**  
**TIME : 3 HOURS**

**MAX. MARKS : 100**

**SECTION – A**

**Answer all the questions:**

**(10 x 2 = 20)**

1. List the taxes that are subsumed with GST.
2. Write short notes on IGST.
3. What is taxable event under GST?
4. What do you mean by Principal Supply?
5. Write short note on Input Tax Credit.
6. What is Reverse Charge?
7. Write short notes on CPIN.
8. What do you mean by Tax Collected at Source?
9. Write short notes on GSTR -1.
10. When is a debit note issued?

**SECTION – B**

**Answer any FIVE questions:**

**(5 x 8 = 40)**

11. What are the objectives of GST?
12. Explain composite supply and mixed supply and their tax liability.
13. Explain the order of utilization of ITC.
14. Elucidate the provisions relating to TDS under GST Act.
15. Summarise the contents of Tax invoice.
16. Categorise the provisions relating to furnishing of returns.
17. Explain the provisions relating to composition scheme of GST.

**SECTION – C**

**Answer any Two Questions:**

**(2 x 20 = 40)**

18. Explain the structure, power and functions of GST council.
19. Describe the provisions relating to Time of Supply and Value of Supply of Services under GST Act.
20. Elucidate the provisions related to eligibility of ITC and the Goods and Services on which it is exempted.
21. Explain the provisions related to E-way bill.

\*\*\*\*\*