

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086.
(For candidates admitted during the academic year 2019-2020 and thereafter)

B.COM. DEGREE EXAMINATION - APRIL 2024
CORPORATE SECRETARYSHIP
SIXTH SEMESTER

COURSE : MAJOR – CORE
PAPER : GOODS AND SERVICES TAX
SUBJECT CODE : 19CO/MC/GT64
TIME : 3 HOURS **MAX. MARKS : 100**

SECTION – A

Answer all the questions: (10 x 2 = 20)

- 1) Define 'Tax'.
- 2) What is Value Added Tax?
- 3) Mention any two Indirect Taxes.
- 4) Define GST.
- 5) What is meant by audit in GST?
- 6) Write a short note on 'Mixed supply'.
- 7) What are CGST and SGST?
- 8) Write a note on Debit note.
- 9) What is Internet Banking?
- 10) Define E – Way Bill.

SECTION – B

Answer any FIVE questions: (5 x 8 = 40)

- 11) Discuss the problems of the Indian Tax System.
- 12) List out the advantages of GST.
- 13) Bring out the difference between Composite and Mixed Supply.
- 14) Explain the rules governing refund of tax.
- 15) What are the kinds of supply under GST?
- 16) Discuss the various types of Assessment under GST.
- 17) Explain in detail the offences under GST.

SECTION – C

Answer any TWO questions: (2 x 20 = 40)

- 18) Describe the Direct and Indirect Taxes levied by Government of India.
- 19) Explain the powers of various classes of offices under the CGST Act.
- 20) Elucidate the origin and growth of GST in India.
- 21) Write in detail the various returns used in GST.
