

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 86
(For candidates admitted from the academic year 2023 – 2024)

B.COM DEGREE EXAMINATION, APRIL -2026
CORPORATE SECRETARYSHIP
SIXTH SEMESTER

COURSE : MAJOR CORE
PAPER : GOODS AND SERVICES TAX
SUBJECT CODE : 23CO/MC/GT64
TIME : 3 HOURS

MAX. MARKS: 100

SECTION A				
Q. No.	Answer all questions:	(5 x 2 = 10)	CO	KL
1.	Define Supply.		1	K1
2.	Write a short note on Debit Note.		1	K1
3.	State the objectives of GST.		1	K1
4.	Give any two differences between Tax collected and deducted at source.		1	K1
5.	What is GSTIN?		1	K1
SECTION B				
Q. No.	Answer any four questions:	(4 x 5 = 20)	CO	K2
6.	Distinguish between Direct tax and Indirect Tax.		2	K2
7.	Outline the persons required to pay tax under GST.		2	K2
8.	Explain the different ways of payment of GST.		2	K2
9.	Outline the order of Adjustment of Input Tax credit against the Output.		2	K2
10.	Describe the persons who cannot opt for the Composition Scheme.		2	K2
11.	Write a short note on anti- profiteering.		2	K2
SECTION C				
Q. No.	Answer the following questions:	(4 x 10 = 40)	CO	KL
12.	a. What is VAT? Explain the variants of VAT. (OR) b. Demonstrate the importance of Input Tax Credit in the GST system.		3	K3
13.	a. Discuss the concept of Composite and Mixed Supply with examples under the GST Act,2017. (OR) b. Explain the Appeal mechanism provided under the GST .		3	K3
14.	a. Explain the provisions relating to eligibility and condition For availing Input tax Credit. (OR) b. Elaborate the types of Electronic ledger under the GST Act, 2017.		4	K4
15.	a. Describe the Taxation Powers of Union Government and State Government in India. (OR) b. What is tax invoice? Explain its contents under GST Act, 2017.		4	K4

SECTION D			
Q. No.	Answer any two questions: (2 x 15 = 30)	CO	KL
16.	Elaborate the classification of taxes levied in India and assess how effectively it supports the country's revenue system.	5	K5
17.	Discuss the provisions related to Value of Supply according to section 15 GST Act,2017 with suitable examples.	5	K5
18.	Explain the effectiveness of the various types of assessment under the Goods and Services Tax.	5	K5
