



**LOYOLA COLLEGE (AUTONOMOUS), CHENNAI – 600 034**

**B.Com.DEGREE EXAMINATION –CORPORATE SECRETARYSHIP**

**SIXTH SEMESTER – APRIL 2019**

**16UBC6MS01– BASIC OF GOODS AND SERVICES TAX (GST)**

Date: 11-04-2019  
Time: 09:00-12:00

Dept. No.

Max. : 100 Marks

**SECTION – A**

**Answer ALL questions**

**(10x2=20 Marks)**

- 1) Define GST.
- 2) Write a note on SGST.
- 3) What is IGST?
- 4) State a note about appellate authority.
- 5) Explain the term 'Sale'.
- 6) What is composite supply?
- 7) List out any two examples for services by charitable trust.
- 8) State the meaning of legal service.
- 9) Write a note on supplier.
- 10) What is E-records?

**SECTION – B**

**Answer any FOUR questions**

**(4x10=40 Marks)**

- 11) Describe the benefits of GST.
- 12) Explain in detail about the types of GST.
- 13) Discuss the 'terms' in supply.
- 14) Enumerate any ten services exempted from GST.
- 15) Explain the value of supply in GST.
- 16) Mention the person liable for registration.
- 17) Describe about the compulsory registration.

**SECTION – C**

**Answer any TWO questions**

**(2x20=40 Marks)**

- 18) Enumerate the exclusion in GST.
  - 19) Describe the goods exempted from GST.
  - 20) Explain the concept of supply under GST.
  - 21) Discuss the procedures for registration.
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