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D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1
SEMESTER EXAMINATIONS
JUNE - 2022 19SCC6A/19SCO6A
SKILL BASED SUBJECT - IV: GOODS & SERVICES TAX

Time: 2 Hours

Max. Marks: 50

SECTION – A (10 x 2 = 20)

Answer ALL the questions.

1. What do you mean by GST?
2. Define CGST.
3. What do you mean by levy and collection of tax?
4. What is inter-state supply?
5. What is input tax credit?
6. List out the documents on the basis of which the ITC can be claimed.
7. What is meant by registration under GST?
8. What is composite scheme?
9. What does assessment under GST mean?
10. What are the types of assessment?

SECTION – B (3 x 10 = 30)

Answer any THREE of the following questions.

11. Explain the CGST, IGST and SGST.
12. Explain the powers to grant exemptions from levied tax.
13. Discuss the allowance and disallowance of input tax credit.
14. Explain the registration procedure under GST.
15. Explain briefly returns under GST.

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