

B.Com DEGREE EXAMINATION, APRIL 2019
III Year V Semester
Indirect Taxation

Time : 3 Hours

Max.marks :75

Section A ($10 \times 2 = 20$) Marks

Answer any **TEN** questions

1. Enumerate the features of 'tax'.
2. What is an 'Indirect tax'?
3. What is GST?
4. What are the acts passed by the parliament to implement GST?
5. What is Input Tax credit?
6. What do you mean by a Return?
7. What is the term called Assessment?
8. What is Appeals?
9. What is 'customs area'?
10. What is "Duty Drawback?
11. Who is revisional authority?
12. What do you mean by levy of tax?

Section B ($5 \times 5 = 25$) Marks

Answer any **FIVE** questions

13. Explain the objectives of Taxation.
14. What are the salient features of GST?
15. How can appointment an officer under CGST?
16. Explain the different types of assessment under GST.
17. What are the objectives of customs act?
18. What are the powers of officer under SGST?
19. Explain the procedure in Appellate Tribunal.

Section C ($2 \times 15 = 30$) Marks

Answer any **TWO** questions

20. Distinction between direct and indirect tax.
21. Explain the advantages and disadvantages of GST.
22. Who are the officers of customs? How are they appointed? Describe their functions.
23. Explain the provisions relating to Refund of Tax.

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