

B.Com DEGREE EXAMINATION, NOVEMBER 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. Define Tax.
2. What is GST?
3. List out the taxes covered under GST.
4. Expand: ITC
5. Write short notes on Taxable event.
6. Mention the types of assessment proceedings.
7. What do you mean by Advance ruling?
8. Give the meaning of GST Audit.
9. What do you mean by Reverse charge mechanism?
10. Which supplies are considered as non-supplies? Give examples.
11. How are goods classified under the GST law?
12. Anti-dumping duty – Briefly comment.

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

Answer any **FIVE** questions

13. State the objectives of Taxation.
14. Enumerate the tax structure under GST law.
15. Exemptions under GST may be categorised into various types. Explain a few.
16. Briefly discuss the powers of officers under SGST Act.
17. Explain the benefits of levying GST.
18. Discuss the purpose of filing of GST returns.
19. How an appeal is to be filed before the Appellate Authority under the GST law?

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

Answer any **TWO** questions

20. Discuss in detail the rationale for introducing GST in India.
21. Critically analyze the assessment and audit procedure under GST.
22. Elaborate the concept of Transitional provisions composition under GST.
23. Explain the various kinds of custom duty leviable under Customs Law.

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