

B.Com. DEGREE EXAMINATION, ODD SEMESTER 2020
III Year V Semester
Indirect Taxation

Max.marks :25

Answer any **FIVE** questions ($5 \times 5 = 25$) Marks

1. Explain the objectives of indirect taxation.
2. What are canons of taxation?
3. Give the mission and vision of GST.
4. Discuss the need for GST in India.
5. Explain the salient features of Goods as per GST Act.
6. Write about the recovery of the balance amount.
7. Write notes on importance of custom duty.