

M.Com.(CS) DEGREE EXAMINATION, ODD SEMESTER 2020
II Year III Semester
Goods and services Tax & Customs Law

Max.marks :25

Answer any **FIVE** questions (5 × 5 = 25) Marks

1. What are the various benefits of GST?
2. Evaluate the procedure for cancellation of Registration under GST law.
3. Explain the provisions relating to E-way Bill in detail.
4. Describe any Two modes of assessment.
5. Discuss the special provisions for Detection and Prevention of illegal Import.
6. Discuss the features and benefits of Composition Scheme under GST law.
7. Explain the types of Customs Duty.