

B.Com.(Hons) DEGREE EXAMINATION, EVEN SEMESTER 2021
III Year VI Semester
Indirect Taxation

Max.marks : 25

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

1. Explain the features of CGST Act, 2018.
2. Explain the various types of Customs duty.
3. What is the time limit for sanction of Refund of tax and explain its Provisions for refund of tax.
4. Describe the Pros and Cons of Indirect taxes.
5. Explain the Procedure applicable for registration under GST.
6. Narrate the eligibility and candidates for availing Input Tax Credit.
7. Define customs area, customs station, foreign going vessel of aircraft as per section 2 of Customs act and briefly explain the powers of customs authorities as stated under Customs Acts.