

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai — 600 044.**

**B.Com. END SEMESTER EXAMINATIONS APRIL-2022**

**SEMESTER - V**

**18UCOCT5B15 - Indirect Taxation**

**Total Duration : 3 Hrs.**

**Total Marks : 60**

**Section A**

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. Explain the objectives of Taxation.
2. Elaborate the need of GST in India.
3. Discuss the impact of GST on business in India.
4. Discuss in detail the documents required for claiming ITC under GST Act.
5. What is electronic filing returns?
6. Explain the common offences committed by a registered person under section 122(1) of the CGST Act, 2017.
7. Explain the various powers of officers of customs.
8. Explain the penalties and punishments under the customs law.

**Section B**

Answer any **THREE** questions ( $3 \times 10 = 30$  Marks)

9. Explain the advantages and disadvantages of Indirect Tax.
10. Define the term supply. Discuss the classification of supply in GST.
11. Elaborate the scope and hierarchy of administrative structure of GST.
12. Explain the objectives, rules and types of GST audit.
13. Discuss the import and export procedures and formalities for clearance of goods.

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