

**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.(Hons) - END SEMESTER EXAMINATIONS APRIL - 2022

SEMESTER - VI

18UBHCT6029 & UBH/CT/6A31 - Indirect Taxation

Total Duration : 3 Hrs.

Total Marks : 60

Section A

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

1. Explain single tax system .what are its merits and demerits.
2. What are the characteristics of a good tax system?
3. List out the benefits of GST.
4. Point out the various GST rates in details.
5. Evaluate input tax credit.
6. Write a short note on offences and penalties under GST audit.
7. What are the general exemptions from customs duty?
8. Briefly explain powers of customs authorities.

Section B

Part A

Answer any **TWO** questions ($2 \times 10 = 20$ Marks)

9. Discuss the objectives of taxation in details.
10. Evaluate GST council and its functions.
11. What are the powers of CGST officers? Explain.
12. Explain GST audit in details.

Part B

Compulsory question ($1 \times 10 = 10$ Marks)

13. Criticize CCCE vsSaibaba ship breaking corporation.
