

**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 NOVEMBER-2022

SEMESTER - V

20UCOCT5014 - Indirect Taxation

Total Duration : 2 Hrs 30 Mins.

Total Marks : 60

Section A

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

1. Distinguish between direct and indirect taxation.
2. Show the objectives of indirect taxation.
3. Predict the benefits of GST.
4. Compute input tax credit with suitable example.
5. Explain the types of returns to be filed under GST.
6. Describe about reverse charge mechanism.
7. Explain audit under GST.
8. Ascertain the types of customs duty.

Section B

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

9. Examine the advantages and disadvantages of Indirect Taxation.
10. Interpret about CGST, SGST, UTGST and IGST.
11. Examine the officers and administrative structure of GST.
12. Classify the Offences and penalties under GST Act.
13. Examine the levy and collections of duty under Customs Law.

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