

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-2023

SEMESTER - V

20UCOCT5014 - Indirect Taxation

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Describe the objectives of taxation.
2. Explain the types of GST in India.
3. Outline the administrative structure of GST.
4. Explain the penalty for delay in filing GSTR.
5. Explain the term Goods as per Customs Act.
6. Explain the procedure to register under GST.
7. State the benefits of GST.
8. Sketch the organizational structure of Customs Duty.

Section C

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

9. Elaborate the advantages and disadvantages of indirect tax.
10. Explain the term taxable events under GST with suitable examples.
11. Describe the procedure for Input tax Credit under GST.
12. What are the objectives of GST Audit?
13. Describe the duty liability under Customs Act in certain special circumstances.
