

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.(Honours) - END SEMESTER EXAMINATIONS APRIL - 2023

SEMESTER - VI

**20UBHCT6029 - 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 Indirect Taxation.
2. Explain in detail the reverse charge is applicable on supply of certain goods and services specified by CBEC.
3. Explain the taxation structure before and after the implementation of GST.
4. Explain briefly about advance ruling offences and penalties.
5. State the problems of fixed tariff values.
6. Predict the role of custom duty in international trade.
7. Illustrate Input Tax Credit.
8. Determine the need and the importance of GST in India.

### **Section C**

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

9. Explain and determine the legal provisions of the central goods and services tax (CGST) ACT, 2018.
10. Classify the officers as per CGST Act and officers as per SGST Act.
11. Distinguish between the direct tax and the Indirect taxes.
12. Describe the benefits and drawbacks of GST in India.

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

13. Classify and Describe the main features of customs duty in India explain its role in international trade and drawbacks of customs duty.

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