

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.(PA) END SEMESTER EXAMINATIONS APRIL-2023

SEMESTER - V

19UPACT5015 - Indirect Taxation

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Explain the objectives of taxation.
2. Write a note on importance of custom duty.
3. Explain the need for GST in India.
4. What are the canons of taxation? Explain.
5. Discuss about the types of offenses under GST and their penalties.
6. What is the structure of GST administration?
7. Write short notes on the procedures for Appeals to the Appellate Tribunal.
8. Discuss about the GST rate structure in India.

Section C

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

9. Distinguish between the direct taxes and indirect taxes.
10. Discuss in detail, the various section of levying and exemption from customs duties.
11. Elaborate the importance of GST in India.
12. Explain the scope of hierarchy of administrative structure of GST in India.
13. Explain the modes of recovery of tax payable by a person to the Government under the provisions of GST act.

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