

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 -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. State the Objectives of Taxation.
2. What are the needs to introduce GST?
3. Explain the powers of GST officers.
4. Explain exemption from duty of customs duty.
5. Discuss the inter-state supplies under GST.
6. Illustrate the steps involved in Appeal and Revision.
7. What are the taxable events under GST.
8. What is Input tax credit? Explain.

Section C

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

9. Explain the differences between Direct Tax and Indirect Tax.
10. What are the types of supply under GST? Explain in detail.
11. Explain about the reverse charge mechanism under GST.
12. What are the types of Assessments? Explain in detail.
13. Explain the concept of "Import" and "Importer", with reference to the provisions of the Customs Act, 1962.
