

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.(CS) END SEMESTER EXAMINATIONS NOVEMBER -2023

SEMESTER - V

21UBCCT5016 - Goods and services Tax and Customs Law

Total Duration : 2 Hrs 30 Mins.

Total Marks : 60

Section B

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

1. Elucidate the objectives of GST.
2. Write short notes on rules related to the Electronic credit ledger.
3. Appraise the Rules Regarding Provisional Assessment.
4. Explain briefly the process of customs clearance of export goods.
5. What are the conditions for the transfer of input tax credit in case of change in the nature supply?
6. Explain the rules related to the Electronic Liability Register.
7. Describe the various types of Customs Duty in India.
8. Compare the Import and Export Procedures in detail.

Section C

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

9. Briefly explain framework and guidelines to integrate GST system.
10. Explicate the provisions related to the non-availability of input tax credit.
11. Enumerate the stages in preparing and filling the GST returns online
12. Elaborate the procedure for Assessment of Customs duty.
13. Evaluate the customs tax procedures in India.
