

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 NOVEMBER -2023

SEMESTER - V

21UPACT5015- 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 function of taxation.
2. Illustrate the objectives of taxation.
3. Classify the different types of custom duty.
4. Describe the levy and collection of custom duty.
5. Interpret the need for GST.
6. Explain the scope of GST.
7. Explain the Administrative structure of GST.
8. Determine rates for goods and services refunds.

Section C

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

9. Explain the principles of taxation.
10. Compute the organisation of customs department.
11. Examine the importance of GST.
12. Classify the different structure of CGST and IGST.
13. Evaluate the demand and recovery appeals and revision.

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