

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 - NOV'2024

SEMESTER - V

24UCOET5A01 - Indirect Taxation

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

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

1. What are the objectives of Taxation?
2. Classify the Administrative Structure of GST Council.
3. State the procedure for claiming under ITC(Input Tax Credit).
4. Explain the procedure to calculate the custom duty in India.
5. Describe History of GST in India.
6. Categorize the classes of Officers under the SGST act.
7. Describe the offences and Penalties in GST.
8. Ascertain the Economic Benefits of Duty Free Zones.

Section C

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

9. Explain the advantages and Disadvantages in Indirect Taxation.
10. List out the GST Rate Structure for various goods in India.
11. Describe the Power of officers in GST.
12. Classify the types of Assessment under GST.
13. Appraise the Powers of Officers of Customer.
