

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 primary objectives of taxation in an economy?
2. Who can Claim Input Tax Credit Under GST? What are the conditions to Claiming Input Tax Credit Under GST?
3. Evaluate the processes and legal provisions related to demands and recovery under GST.
4. What is Customs Duty Drawback? List the advantages of Customs Duty Drawback.
5. Explain the need for implementing GST.
6. Analyse the administrative structure of GST.
7. Discuss the offences related to GST.
8. What are the powers of customs officers, and how do these powers impact customs enforcement?

### **Section C**

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

9. Describe the advantages and disadvantages of indirect taxes.
10. Analyse the benefits of SGST and CGST.
11. What are the main powers of GST officers, and how do these powers help them ensure compliance with tax regulations? Provide specific examples of situations where these powers might be used.
12. Explain the different types of assessments under GST and analyze how each type serves its purpose in the overall tax compliance process.
13. What are the different types of customs duties, and how does each type impact trade and revenue generation? Evaluate the importance of these duties in regulating imports and exports.

\*\*\*\*\*