

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 - NOV'2024

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. Explain the need for GST in India.
2. Differentiate composite and mixed supply.
3. Describe the cancellation of registration in input tax credit.
4. State the furnishing details of outward supplies.
5. Illustrate the concept of credit notes and debit notes in input tax credit.
6. Interpret the procedure for assessment of custom duty.
7. State the baggage rules and exemptions.
8. Describe the collection and levy of custom duty.

Section C

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

9. Describe the various benefits of GST.
10. Distinguish between electronic cash ledger and electronic credit ledger.
11. Examine the provisions and rules regarding input tax credit.
12. Illustrate the types of custom duties.
13. Enumerate the import and export procedures in customs.
