

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 - NOV'2024

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 objectives of taxation.
2. Distinguish between direct and indirect taxation.
3. What is the procedure for imposing penalty under the Customs Act.
4. Elucidate the powers of customs authorities.
5. What is GST? Explain objectives of GST.
6. What is the GST council and its features.
7. Discuss the provisions related to refund of tax under GST.
8. Explain the rate structure of GST in India.

Section C

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

9. Explain various canons of taxation.
10. Explain the different types of Customs duties.
11. Discuss the importance of GST.
12. Describe the various types of GST in India.
13. Explain the provisions relating to appeals to appellate authority.
