

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 - APRIL 2025

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 differences between direct tax and indirect tax?
2. Explain the powers of officers under GST.
3. Predict the grounds of Appeal under GST.
4. Explain the objectives of the Customs Act.
5. State the need for GST.
6. Explain the administration structure of GST.
7. Explain the provisions of special Audit under GST.
8. Ascertain the key criteria for eligibility when applying for Duty Drawbacks in international trade.

Section C

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

9. Explain the canons of taxation in detail.
10. Relate the benefits of GST,SGST and CGST to the reduction of tax evasion in India.
11. Distinguish between the Forward Charge Mechanism and the Reverse Charge Mechanism based on who is responsible for paying the tax.
12. Classify the process of Appellate Mechanism under Customs act.
13. Ascertain the various types of Customs Import Duties applicable to goods entering a country.

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