

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.Honours - END SEMESTER EXAMINATIONS - APRIL 2025

SEMESTER - VI

20UBHCT6029 - Indirect Taxation

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Discusses Taxation and its Objectives.
2. Distinguish between Direct tax and Indirect tax.
3. Construct the need for GST.
4. Explain the various types of GST.
5. Describe Reverse Charge Mechanism (RCM) under GST.
6. Classify the Administrative Structure of GST.
7. Interpret the Common Offences Under GST And Their Penalties.
8. Determine the object of levying of duties on Import and Export of goods.

Section C

I - Answer any **TWO** questions ($2 \times 10 = 20$ Marks)

9. What do you mean by Indirect Tax? Explain its merits and demerits.
10. Discuss the concept of Goods and Services Tax. Point out the reasons for adoption of GST in India.
11. What do you meant by Return? Discuss the need and purpose of filing Return under GST.
12. Ascertain different types of assessment under GST.

II - Compulsory question ($1 \times 10 = 10$ Marks)

13. Diagnose the provisions under the Customs Act, 1962 regarding recoveries of duties with retrospective effect? State the circumstances and reasons.
