

Roll.No.

24UCOET5A01 (SFS)

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 - NOVEMBER 2025
SEMESTER - V

24UCOET5A01 - Indirect Taxation

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions (6 × 5 = 30 Marks)

1. Explain the objectives of taxation.
2. Describe the need for GST.
3. Relate the Reverse charge Mechanism.
4. Sketch out the types of assessment under GST.
5. What are the Export incentive schemes.
6. Predict the implications of Cess.
7. Explain any 5 canons of taxation.
8. Determine the officers as per CGST Act.

Section C

Answer any **THREE** questions (3 × 10 = 30 Marks)

9. Explain the Tax systems in India.
10. Relate the Constitutional Amendments leading to introduction of GST and their importance.
11. Examine the Administrative structure of GST.
12. Predict in detail the assessment and audit procedures under GST.
13. Explain the offences and penalties under Customs Act.
