

Roll.No.

24UCOET5A01 (Aided)

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. What are the characteristics of a good tax system?
2. List out the merits of direct tax.
3. Explain the business impact of GST.
4. Discuss the concept and importance of supply in GST Act.
5. What are the important provisions relating to the input tax credit?
6. Explain the provisions relating of filing of appeal under GST.
7. Explain the objectives of customs duty.
8. State the provisions of Customs Act 1962, regarding various kinds of offences.

### **Section C**

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

9. Describe the Cannons of Taxation with instances.
10. State the various tax systems covered by GST.
11. Discuss the process of filing of returns.
12. Discuss the provisions relating to Advance ruling Offences and Penalties.
13. Explain the procedure for assessment of duty under customs act.

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