

Roll.No.

21UPACT5015

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 - NOVEMBER 2025
SEMESTER - V

21UPACT5015 - Indirect Taxation

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

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

1. Explain Adam Smith's Canons of Taxation.
2. State the meaning of GST in the Indian taxation system.
3. Describe the structure of the Goods and Services Tax (GST) system in India.
4. Explain the different tax rate slabs applicable to goods and services under the GST system in India.
5. Discuss the major exemptions available under the Customs Duty in India
6. Outline the scope and coverage areas of GST in India.
7. What is CGST? Describe its role in the GST framework of India.
8. What is refund under GST? Explain the procedure for claiming it.

Section C

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

9. Differentiate direct and indirect taxation.
10. Discuss the levy and collection of customs duty under the Customs Act, 1962.
11. Discuss the needs and benefits of implementing the Goods and Services Tax (GST) in India.
12. Explain the concepts of State Goods and Services Tax (SGST) and Integrated Goods and Services Tax (IGST) in India. Discuss their objectives and applicability in the GST framework.
13. Explain the procedures involved in demand, recovery, and appeal under the GST system.
