

Roll No.

Total No. of Pages : 02

Total No. of Questions : 07

B.COM. (Professional) (Sem.-4)

INDIRECT TAX LAWS

Subject Code : BCOP-402

M.Code : 22020

Date of Examination : 07-07-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. **SECTION-A** is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. **SECTION-B** contains **SIX** questions carrying **TEN** marks each and students have to attempt any **FOUR** questions.

SECTION-A

1. Answer briefly :

- a) What is Acquisition fraud?
- b) What is GST?
- c) Write any two advantages of GST.
- d) What is Service Tax?
- e) What is Duty Drawback?
- f) What is Warehousing?
- g) Name any two Non-Excisable Goods.
- h) What is VAT?
- i) What is Reimport?
- j) What is Anti-Dumping?

SECTION-B

2. Explain the Indirect taxation framework in India in detail.
3. What is a Custom Duty? Discuss the various types of custom duties.
4. What are taxable services? Discuss the basic steps in the calculation of taxable services.
5. How far the enactment of Special Economic Zones has impacted the Indian economy from the view point of taxation? Discuss.
6. Discuss the various exemptions and abatements under service tax.
7. What is CST? Discuss the major types of forms for filing of sales returns in detail.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.