

Sessional Examination, 2024

B.Com 6th Semester

Sub: Indirect Tax Laws

Full Marks : 30

Time : 1 hour

1. Answer any five questions: 2×5=10
 - (a) What do you mean Indirect Tax?
 - (b) Define custom Duty.
 - (c) Explain two features of VAT.
 - (d) What is the role of GSTN in registration?
 - (e) What are the types of Excise Duties?
 - (f) Who is considered as the architect of Indirect Tax Reforms in India?
2. Answer any two questions:
 - (i) What do you mean by VAT? What are their advantages and disadvantages of VAT. 2+4+4=10
 - (ii) What is Reverse Charge Mechanism (RCM)?
When it is applicable? 4+6=10
 - (iii) Write a short note: 2½×4=10
 - (a) Casual Taxable Person
 - (b) Aggregate Turn over
 - (c) ITC
 - (d) GSP

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