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Total No. of Questions: 09

Total No. of Pages: 02

BBA (Sem. 5)
INDIRECT TAXES
Subject Code: BBA-505
Paper ID: A3134

Time: 3 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

1. Section A is compulsory. Give answer to each question up to five lines in length. Each question carries two marks.
2. Attempt FOUR questions from Section B attempting at least one question from each unit. Each question carries 10 marks.

SECTION-A

1. Write short notes on the following:
 - a) Define Cascading Effect
 - b) Explain incidence of tax
 - c) Differentiate between Safeguard Duty and Anti Dumping Duty
 - d) Discuss duty drawback
 - e) Explain any two types of excise duty?
 - f) Who is a casual trader under PVAT Act 2005?
 - g) Who is a registered dealer under CST Act 1956?
 - h) Define work contract
 - i) What is Captive Consumption?
 - j) What is Special Economic Zone?

SECTION B

UNIT I

2. The particulars of sales of a dealer are as under:

Particulars	Amount Rs.
Gross turnover (excluding the amount of sales tax)	20, 00,000
Sales of taxable goods in the state	2, 00,000
Export from India	3, 00,000
Last sale to a dealer for the purpose of complying the order of export	50,000
Goods returned out of interstate sales after seven months	20,000
Subsequent sale during movement of goods due to interstate trade	1, 20,000
Sale of exempted goods in the state	2, 50,000
Sale of newspaper	1, 00,000

Compute the taxable turnover of the dealer in the interstate trade.

OR

3. Explain the provisions of Central Sales Tax Act in respect of registration of dealers .

UNIT II

4. Explain the procedure for assessment and collection of Customs duty.

OR

5. Define Warehousing. Also discuss the procedure of registration of warehousing and procedure of warehousing of Goods removed from a factory or a warehouse.

UNIT III

6. Write down the provisions and procedure regarding registration under Central Excise.

OR

7. What is Service Tax? Explain the important features and elaborate how it is computed.

UNIT IV

8. What is GST? Discuss its major advantages.

OR

9. Discuss the major features of GST in India.