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Total No. of Pages: 02

Total No. of Questions: 07

B.Com. (2011 & Onwards) (Sem. – 4)

INDIRECT TAX LAWS

M Code: 22020

Subject Code: BCOP-402

Paper ID: [B1141]

Time: 3 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

1. **SECTION-A is COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each. Give answer to each question upto five lines in length.
2. **SECTION-B** contains **SIX** questions carrying **TEN** marks each and students have to attempt any **FOUR** questions.

SECTION A

1. Write short notes on the following:

- a) What is Indirect Tax?
- b) What is Stock?
- c) What is Captive Consumption?
- d) What is GST?
- e) What is Service Tax?
- f) What are Excisable Goods?
- g) What is VAT?
- h) Who is a Person?
- i) What is Gross Turnover?
- j) What is Dumping?

SECTION B

2. Discuss the major features of indirect tax laws in India in detail.
3. Explain the major features of GST recently implemented in India.
4. Write a detailed note on valuation of taxable services.
5. What are the major provisions under customs laws related to Special Economic Zones? Discuss.
6. What is CST? Discuss the major types of forms for filing of sales returns in detail.
7. Discuss major types of custom duties in detail.