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Total No. of Pages : 02

Total No. of Questions : 07

**B.COM. (2013 to 2017 Batch) (Sem.-4)**

**INDIRECT TAX LAWS**

**Subject Code : BCOP-402**

**M.Code : 22020**

**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. Write short notes on the following :**

- a. What is Refund?
- b. What is Stock?
- c. What is Safeguard Duty?
- d. What is Duty Drawback?
- e. What is Service Tax?
- f. What are Goods?
- g. What is VAT?
- h. Who is a Person?
- i. What is Special Economic Zone?
- j. What is Dumping?

## **SECTION-B**

2. Explain critically the Indirect Tax laws in India.
3. Explain the Import and Export restrictions under the Customs Act.
4. What are taxable services? Discuss how they are valued.
5. What are the major provisions under customs laws related to Special Economic Zones? Discuss.
6. Discuss the major types of forms for filing of sales returns in detail.
7. Discuss the salient features of Goods and Services Tax 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.**