

D6BBH2003

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Reg. No.....

Name:

SIXTH SEMESTER UG DEGREE EXAMINATION, APRIL 2023

BBA HONOURS

GBAH6E04T: INDIRECT TAXES

Time: 3 Hours

Maximum Marks: 80

PART A: Answer all the questions. Each carries 1 mark.**Choose the correct answer.**

1. The tax which was not merged into GST.....

A) Basic Customs Duty	B) Excise Duty
C) Countervailing Duty	D) Purchase Tax
2. Goods and services tax is.....

A) Supply based	B) Consumption Based
C) Both supply and consumption based	D) None of the above
3. Integrated GST is applicable on goods and services

A) Interstate sale	B) Imports
C) Exports from India	D) Imports and interstate sale
4. Composition scheme is available only for.....

A) Interstate supplies	B) Intra state supplies
C) E- commerce operators	D) Exporters
5. Input tax credit shall be allowed only against.....

A) Any tax payable	B) Output tax
C) Composite tax	D) Refund

Fill in the Blanks.

6. Under GST Law SAC refers to.....
7. Additional customs duty is often called.....
8. Margin of dumping means the difference between and
9. Under GST, 'value addition' refers to
10. The charging section of CGST is.....

(10 × 1 = 10 Marks)**PART B: Answer any eight questions. Each carries 2 marks.**

11. What is meant by Provisional Assessment?
12. Comment on tax cascading.
13. Write a note on input tax credit.
14. What do you mean by deemed exports?
15. Explain GSTN.

16. Define "Outward supply". Give example
17. Define "Capital Goods". Give any two examples
18. What is an E-way bill?
19. Give an account on Anti-dumping Duty.
20. What do you mean by "Reverse Charge"?

(8 × 2 = 16 Marks)

PART C: Answer any six questions. Each carries 4 marks.

21. Explain the salient features of The Customs Act, 1962.
22. Describe the procedure for cancellation of registration on application under GST.
23. What is Annual Return? What are the rules relating to Annual Return?
24. What is the meaning of Zero-rated supply? Which type of supply are categorised as Zero-rated Supplies?
25. Discuss about Reversal of Input Tax Credit.
26. What is a delivery challan? Explain the contents and manner of preparation of delivery challan.
27. Elucidate the major features of GST.
28. What is refund of GST? What are the situations in which refund is allowed?

(6 × 4 = 24 Marks)

PART D: Answer any two questions. Each carries 15 marks.

29. Enlist the different returns to be submitted under GST.
30. Discuss legal provisions relating to pilfered goods under customs Act, 1962.
31. Explain GSP Ecosystem.

(2 × 15 = 30 Marks)