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D6BBH2103

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Reg. No.....

Name: .....

**SIXTH SEMESTER BBA DEGREE EXAMINATION, APRIL 2024**

**(Regular/Improvement/Supplementary)**

**BBA HONOURS**

**GBAH6E04T: INDIRECT TAXES**

**Time: 3 Hours**

**Maximum Marks: 80**

**PART A: Answer *all* the questions. Each carries *one* mark.**

**Choose the correct answer.**

1. Who will notify the rate of tax to be levied under CGST Act?
  - a) Central Government
  - b) State Government
  - c) GST Council
  - d) Central Govt. as per the recommendations of the GST Council
2. What are the taxes levied on an intra-State supply?
  - a) CGST
  - b) SGST
  - c) CGST and SGST
  - d) IGST
3. GST is a comprehensive tax regime covering \_\_\_\_\_.
  - a) Goods.
  - b) Services.
  - c) Both goods and services.
  - d) Goods, services and imports.
4. Which of the following taxes have been subsumed in GST?
  - a) Central sales tax.
  - b) Central excise duty.
  - c) VAT.
  - d) All of the above.
5. IGST is payable when the supply is \_\_\_\_\_.
  - a) Interstate.
  - b) Intra-state.
  - c) Intra-UT.
  - d) All of the above.

**Fill in the Blanks.**

6. GST is a \_\_\_\_\_ based tax.
7. Additional customs duty is often called \_\_\_\_\_.
8. In HSN, N stands for \_\_\_\_\_.
9. \_\_\_\_\_ is a tariff imposed on imports manufactured in foreign countries that are priced below the fair market value of similar goods in the domestic market.
10. The chairperson of GST council is \_\_\_\_\_.

**(10 x 1 = 10 Marks)**  
**(PTO)**

**PART B: Answer any *eight* questions. Each carries *two* marks.**

11. What is GSTN?
12. What is an E-way bill? Mention its importance in GST system.
13. Comment on CVD.
14. What is protective duty?
15. Give an account on provisional assessment.
16. What is a tax invoice?
17. Define 'Capital Goods'. Give two examples.
18. What is composite supply?
19. Write a short note on NCCD.
20. What do you mean by works contract?

**(8 x 2 = 16 Marks)**

**PART C: Answer any *six* questions. Each carries *four* marks.**

21. What is refund of GST? What are the situations in which refund is allowed?
22. Explain the procedure for cancellation of registration on application under GST.
23. Explain about Reversal of Input Tax Credit.
24. What is a delivery challan? Explain the contents and manner of preparation of delivery challan.
25. Write a short note on computation of GST liability on supply of services.
26. What is the meaning of Zero-rated supply? Which type of supply are categorised as Zero-rated Supplies?
27. What is GST? Explain the major features of GST.
28. State which of the following is composite supply or mixed supply under the GST law:
  - a. Sale of car with warranty coverage.
  - b. Sale of Refrigerator with power stabilizer.
  - c. Gift pack with chocolates and books.
  - d. Hotel ABC providing accommodation with complimentary breakfast.

**(6 x 4 = 24 Marks)**

**PART D: Answer any *two* questions. Each carries *fifteen* marks.**

29. How is the taxable value of services determined? Explain the factors that influence this valuation process.
30. A trader supplied 300 pieces of sheets @ Rs 300 per sheet. As per agreement, 10% discount is allowed on the invoice price. The delivery is free at the site for which the trader paid Rs 6,000 as transportation charges. Compute the value of supply.
31. Explain the different types returns to be submitted under GST.

**(2 x 15 = 30 Marks)**