

Name:

SIXTH SEMESTER BBA DEGREE EXAMINATION, APRIL 2025

(Regular/Improvement/Supplementary)

BBA HONOURS

GBAH6E04T: INDIRECT TAXES

Time: 3 Hours

Maximum Marks: 80

Part A. Answer *all* the questions. Each question carries *one* mark.

Choose the correct answer.

- Under customs law, which of the following is excluded from the valuation of imported goods?
 - Freight charges
 - Handling charges
 - Post-importation expenses
 - Insurance
- The Central Board of Excise and Customs is under the jurisdiction of _____.
 - Ministry of Home Affairs
 - Ministry of Finance
 - Ministry of Commerce and Industry
 - Ministry of External Affairs
- Which tax is levied on inter-state transactions under GST?
 - CGST
 - SGST
 - IGST
 - VAT
- What is the time of supply?
 - Date when goods are manufactured
 - Date when payment is made
 - Point in time when tax liability arises
 - Date of invoice
- The customs duty on goods lost or pilfered before clearance is:
 - Fully payable.
 - Eligible for remission.
 - Subject to appeal.
 - Non-refundable.

Fill in the Blanks.

6. CBE&C stands for _____.
7. The territorial waters of India extend up to _____ nautical miles from the baseline.
8. _____ is a customs duty imposed to counterbalance the excise duty on indigenous goods.
9. _____ constitutional amendment introduced GST in India.
10. _____ refers to goods used in the course or furtherance of business that qualify for input tax credit.

(10 × 1 = 10 Marks)

(PTO)

Part B. Answer any *eight* questions. Each question carries *two* marks.

11. Define indirect taxes.
12. Name any four types of indirect taxes.
13. Define 'Aggregate Turnover' under GST.
14. How is a GSTIN structured?
15. What is Goods and Service Tax Suvidha Provider?
16. Elaborate the role of GSPs in GST.
17. What are the essential documents for registration under GST?
18. How does the GSP ecosystem function?
19. Discuss the functions of GSTN.
20. Why are indirect taxes regressive?

(8 × 2 = 16 Marks)

Part C. Answer any *six* questions. Each question carries *four* marks.

21. What is the difference between direct tax and indirect tax?
22. Describe the role of the CBE&C in international trade.
23. Define "customs waters" and explain its significance.
24. Explain the procedure for importing goods under the Customs Act, 1962.
25. What is the taxable event for imported goods?
26. What is RCM?
27. Explain the concept of a tax invoice under GST and its importance.
28. Explain the structure of the GST Network and its role in the GST ecosystem.

(6 × 4 = 24 Marks)

Part D. Answer any *two* questions. Each carries *fifteen* marks.

29. Explain the concept of supply under GST and its importance in determining tax liability?
30. Discuss the process and importance of setting off input tax credit (ITC) against GST liability on goods. What conditions must be satisfied to claim ITC?
31. Explain composition scheme under GST.

(2 × 15 = 30 Marks)