D6BCP2303 (PAGES 2) **Reg. No.............................**

Name: ....

SIXTH SEMESTER UG DEGREE EXAMINATION, APRIL 2026

(Regular/Improvement/Supplementary)

B.COM. PROFESSIONAL

GBCP6B27T: INDIRECT TAXES LAW AND PRACTICE

Time: 3 Hours **Maximum Marks: 80**

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

Choose the correct answer.

1. Which document is required for the clearance of EXIM (Export-Import) goods?
   A) E-way Bill B) Export Declaration Form
   C) Bill of Entry D) Tax Invoice
2. A debit note is issued by the supplier when:
   A) The goods are returned by the buyer
   B) The supplier wishes to increase the value of an invoice
   C) The buyer refuses to pay the bill
   D) The buyer receives a refund
3. A composite supply under GST involves:
   A) Only one type of goods or services
   B) Two or more supplies that are bundled and sold together
   C) Separate supplies with different tax rates
   D) A supply that does not require any documentation
4. What is the primary condition for availing Input Tax Credit (ITC) under GST?
   A) Goods should be exported
   B) Payment of taxes must be made to the government
   C) Goods should be used for personal consumption
   D) The supplier must be registered under GST
5. Which of the following statements is correct regarding the procedure for payment of tax under the Goods and Services Tax (GST) regime?
   A) GST can only be paid via cash, and no credits are allowed.
   B) GST payment must be made using an online portal before filing the GST returns.
   C) Payment of tax is not required for services under GST.
   D) Taxpayers can pay GST only at the end of the financial year.

Fill in the Blanks.

6. The ___________ is the government authority responsible for enforcing customs laws in India.
7. GST is an ____________tax.
8. ECL stands for ___________.
9. The report in respect of special audit is to be submitted directly to the ____________.
10. The baggage rule provides exemptions and allowances for goods imported by _________ travellers.

(10 × 1 = 10 Marks)
(PTO)

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

11. Examine the role of GST council.
12. How does the Reverse Charge Mechanism (RCM) differ from the normal charge mechanism under GST?
13. What is the purpose of an E-Way Bill under GST, and when is it required to be generated?
14. Under what circumstances can the tax authorities initiate Suo Moto registration under GST?
15. What do you mean by deemed registration?
16. What do you mean by CIN?
17. Write a note on IGST.
18. State two types of customs duties levied in India.
19. What is meant by "remission of duty" in customs law?
20. Explain the term "valuation of goods" in customs procedures.

(8 × 2 = 16 Marks)

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

21. Explain the process of transfer of input tax credit with an example.
22. Distinguish between earlier indirect tax system and present indirect tax system.
23. Discuss the scope of customs law and functions of customs department.
24. Explain the need for GST in India.
25. Briefly describe the procedure for cancellation of GST registration.
26. Explain the history of GST in India.
27. Describe the legal framework for the illegal importation of goods and its penalties.
28. Explain the constitutional provisions relating to indirect taxes.

(6 × 4 = 24 Marks)

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

29. Explain the exemptions from customs duty under the Customs Act. Discuss the criteria for granting exemptions and the different categories of goods that qualify for such exemptions.
30. Analyze the provisions and procedures for the clearance of baggage by travellers. What are the exemptions, and how are prohibited goods handled in this context?
31. Briefly describe the powers of proper officer relating to inspection, search and Seizure and also mention the offences and penalties for offences under GST.

(2 × 15 = 30 Marks)