D6BBH2305 (PAGES 2) **Reg. No.............................**

Name: ....

SIXTH SEMESTER BBA DEGREE EXAMINATION, APRIL 2026

(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.

1. Which of the following is not included in aggregate turnover?
   A) Exempt supplies of goods or services or both
   B) Export of goods or services or both
   C) Inter-State supply of goods or services or both
   D) Value of inward supplies on which tax is paid under reverse charge
2. Valuation for Customs Duty begins with
   A) Determination of Import Value
   B) Determination of Transaction Value
   C) Determination of Invoice Value
   D) Interrogation of Importer.
3. Which of the following tax rate is not applicable under the GST?
   A) 5 B) 18 C) 25 D) 40
4. Who is the head of the GST council?
   A) Shashi Kant Das C) Nirmala Sitharaman.
   B) Amit Mitra D) Arun Jaitley
5. For which of the following Rules can be made by the Central Government u/s 156 of the Customs Act, 1962?
   A) Transaction Value
   B) Form of Bill of Entry
   C) Import & export manifest
   D) Conditions for transhipment & removal of good without payment of duty

Fill in the Blanks.

6. ITC stands for __________.
7. IGST is paid on _______ supply.
8. As per Section 2(5) of the Customs Act, 1962, “bill of export” means a bill of export referred to in Section _______.
9. The concept of Goods and Services Tax (GST) is originated in ______.
10. _______ constitutional amendment is done to pass the GST bill.

(10 × 1 = 10 Marks)

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

11. What is E Way Bill?
12. M Ltd. an event management company has provided its services for an event at Photo Film Agencies at Kolkata, on June 01. When should the Tax invoice be issued?

(PTO)

13. What is an Electronic Cash Ledger?
14. What is cascading effect of Tax?
15. Comment on GST Composition Scheme.
16. What do you mean by exempted goods in GST?
17. Mr. Ashok sold goods worth Rs 30,000 to Mr. Divakar on 05.08.2025, which was sent on 06.08.2025. the invoice date being 15.08.2025 and the goods were received by Divakar on 05.09.2025. Determine time of supply?
18. What is reverse charge?
19. Mention the purpose of GSTR-4.
20. What is a debit note?

(8 × 2 = 16 Marks)

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

21. What is (Goods & Services Tax) GST Registration? What is the threshold limit for registration under GST?
22. What are the basic features of indirect taxes?
23. 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.
24. Write a short note on the Basic Customs Duty.
25. Discuss whether the following transactions will be considered as supply or not under GST laws.
    a. An individual buys a car for personal use and after a year sells it to a car dealer.
    b. A dealer of air-conditioners permanently transfers an air conditioner from his stock in trade, for personal use at his residence.
    c. Provision of service or goods by a club or association or society to its members.
26. Write a short note on computation of GST liability on supply of services.
27. Discuss the benefits of GST.
28. Compute the amount of ITC admissible to ABC Ltd. in respect of various inputs purchased during the month of April, 2025.
    a. Goods purchased without invoice Rs 37,000.
    b. Goods purchased from XYZ Ltd. (Full Payment is made by ABC Ltd. to XYZ Ltd. against such supply but tax has not been deposited.) Rs 47,000
    c. Purchases of goods not to be used for business purposes Rs 13,000
    d. Purchases of goods from PQR Ltd. (Invoice of PQR Ltd. is received in month of April, 2025, but goods were received in month of May, 2025) Rs. 65,000
    e. Goods purchased against valid invoice from Canva Ltd. Tax has been deposited by Canva Ltd. ABC Ltd. has made payment to Canva Ltd. for such purchases in the month of May 2025 Rs 40,000.

(6 × 4 = 24 Marks)

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

29. Write a short note on Goods and Service Tax Suvidha Providers (GSP).
30. How is the rate of Duty and Tariff Valuation determined in case of imported goods?
31. A trader supplied 500 pieces of sheets @ Rs 200 per sheet. As per agreement, 15% discount is allowed on the invoice price. The delivery is free at the site for which the trader paid Rs 5,000 as transportation charges. Compute the value of supply.

(2 × 15 = 30 Marks)