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Total No. of Pages : 02

Total No. of Questions : 09

BBA (Sem.–5)
INDIRECT TAXES
Subject Code : BBA-505
M.Code : 72067
Date of Examination: 21-12-2022

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. **SECTION-A is COMPULSORY** consisting of TEN questions carrying TWO marks each.
2. **SECTION-B** consists of FOUR Sub-sections : Units-I, II, III & IV.
3. Each Sub-section contains TWO questions each, carrying TEN marks each.
4. Student has to attempt any ONE question from each Sub-section.

SECTION-A

1. Answer briefly :

- a) Goods of special importance
- b) Negative list of services under service tax
- c) Sales tax authorities
- d) Basic Custom Duty
- e) Goods under CST
- f) GST
- g) Safeguard Duty
- h) IGST
- i) Warehousing
- j) VAT

SECTION-B

UNIT-I

2. What are the various offences for which penalties can be imposed under C.S.T Act?
3. Who is a Dealer? What are the various provisions regarding registration of a dealer?

UNIT-II

4. What do you mean by Custom Act 1962? Explain duty drawback u/s 74 & 75.
5. Explain the restrictions of export and import under customs act, 1962?

UNIT-III

6. Write down the CENVAT Credit Rules, 2000.
7. What do you mean by Value added tax? Write down various methods of calculating VAT.

UNIT-IV

8. What are the salient features and genesis of Goods and Services Tax?
9. Describe the benefits of applying GST?

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.