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Total No. of Pages : 02

Total No. of Questions : 07

B.Com. (Professional) (Sem.-4)

**INDIRECT TAX LAWS**

Subject Code : BCOP-402

M.Code : 22020

Date of Examination : 20-12-2022

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

**SECTION-A**

**1. Answer briefly :**

- a) What is Custom Law?
- b) What is CENVAT?
- c) What is Duty Drawback?
- d) Who is Related Person?
- e) What is Warehousing?
- f) What are Excisable Goods?
- g) What is VAT?
- h) Who is Safeguard Duty?
- i) What is Gross Turnover?
- j) What is Dumping?

## **SECTION-B**

2. What are the features of Indian Custom Laws?
3. Discuss the provisions related to sales outside territorial waters under CST.
4. Write a detailed note on Appeals and Settlement Commission.
5. Discuss the meaning and objectives behind Special Economic Zones.
6. Why there is a tax on Services? Discuss various exemptions under service tax.
7. Explain the concept and genesis of Goods and Services Tax in detail.

**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.**