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Total No. of Pages : 02

Total No. of Questions : 07

**B.COM. (Professional) (2013 to 2017 Batch) (Sem.-4)**

**INDIRECT TAX LAWS**

**Subject Code : BCOP-402**

**M.Code : 22020**

**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) Explain the term tax evasion.
- (b) What are the different types of excise duties?
- (c) Write note on : 'administrative set up' under the Central Excise Act.
- (d) Define the term 'output service' with reference to CENVAT credit rules 2004.
- (e) Explain the term 'Safeguard Duty' with reference to custom Law.
- (f) Explain the term 'Demurrage' with reference to custom Law.
- (g) What are the salient features of Value Added Tax?
- (h) Explain the concept of 'territorial waters' with reference to customs law.
- (i) Define the concept 'captive consumption'.
- (j) What are the various forms for filling of sales tax returns under CST?

## **SECTION-B**

2. What are the basic conditions of levy of excise duty under section 3 of the Central Excise Act?
3. What is the control mechanism provided under the Central Excise Law for removal of goods?
4. Discuss in detail the difference between Rule 18 and 19 of the Central Excise Rules pertaining to export of excisable goods.
5. Under what conditions 'CENVAT' credit is available if the credit is deniable on technical grounds?
6. What are the exceptions to input tax credit? Who are not eligible for composition scheme under VAT regime? Discuss in detail.
7. Write short notes on following :
  - (a) Special Economic Zones
  - (b) Taxable services
  - (c) Export promotion schemes
  - (d) Adjudication

**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.**