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Total No. of Pages : 02

Total No. of Questions : 09

B.Sc. Business Economics (BBE) (2015 to 2017) (Sem.-5)

INDIRECT TAXES

Subject Code : BBE/BBA-505

M.Code : 74736

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 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. Write a short note on following :

(a) VAT (b) Excisable Goods (c)

Place of removal (d) Pilfered

Goods (e) Self Assessment (f)

Warehousing Bond (g) Declared

Goods (h) TIN (i) Features of GST

(j) Structure of GST

SECTION-B

UNIT-I

2. Explain the essential ingredients of Sale under the CST act 1956.
3. Give procedure of Registration of a Dealer. When registration can be cancelled?

UNIT-II

4. What are the different duties levied and collected on imported goods?
5. Discuss the provisions of Custom Act 1962 relating to Baggage.

UNIT-III

6. State the general procedure to avail credit under CENVAT.
7. Explain the concept of Service Tax along with its salient features and objectives.

UNIT-IV

8. What do you mean by GST? Explain the benefits of GST in detail.
9. Explain the genesis of GST 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.