

(NO.OF PAGES:2)

FOR THE CANDIDATES ADMITTED  
DURING THE ACADEMIC YEAR 2020 ONLY)

20UBP6E5

REG.NO

NGM COLLEGE (AUTONOMOUS) POLLACHI

END-OF-SEMESTER EXAMINATIONS: MAY-2023

B.Com-Business Process Services

MAXIMUM MARKS: 70

VI SEMESTER

TIME: 3 HOURS

**PART III**

**INDIRECT TAXATION**

**SECTION – A**

**(10 X1 = 10 MARKS)**

**ANSWER THE FOLLOWING QUESTIONS**

**MULTIPLE CHOICE QUESTIONS**

**(K1)**

1. Which of the following is an Indirect Tax in India?  
(a) Goods and Service Tax (b) Income Tax  
(c) Corporation Tax (d) Capital Gains Tax
2. No drawback shall be allowed if motor car or goods have been used for more than \_\_\_\_ years.  
(a) 4 (b) 2 (c) 3 (d) 5
3. How many structures does Indian GST System have?  
(a) 1 (b) 6 (c) 5 (d) 4
4. Which one of the below will not be added to supply value?  
(a) GST (b) Late fee (c) Interest (d) Commission
5. Which duties are taxes on intra-State supplies?  
(a) CGST (b) IGST (c) SGST (d) CGST and SGST

**ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES**

**(K2)**

6. Name some Indirect taxes.
7. What is Customs duty?
8. Show GST Rates for Goods.
9. What is a Mixed Supply?
10. Who is called Inter-State supplier?

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**SECTION – B****(5 X 4 = 20 MARKS)****ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)**

11. a) Discover the special features of Indirect taxes.  
(OR)  
b) List the advantages of Indirect taxes.
12. a) Describe the scope of Customs Law in India.  
(OR)  
b) Discover the drawbacks of custom duty.
13. a) List the features of GST.  
(OR)  
b) Interpret CGST, SGST, UTGST and IGST.
14. a) Compare composite supply with mixed supply.  
(OR)  
b) Interpret the Valuation of taxable supply under GST.
15. a) List the features of Integrated Goods and Services Tax.  
(OR)  
b) Describe Zero rated supply. List the items under Zero rated supply.

**SECTION – C****(4 X 10 = 40 MARKS)****ANSWER ANY FOUR OUT OF SIX QUESTIONS.****(16TH QUESTION IS COMPULSORY AND ANSWER ANY THREE QUESTIONS FROM Q.NO: 17 TO 21 )****(K4) OR (K5)**

16. Classify the different types of taxes in India.
17. Differentiate between Direct taxes and Indirect taxes.
18. Examine the provisions of the customs Act, 1962 regarding duty drawback.
19. Categorize the different types of rates under GST.
20. Analyze the Levy and collection under SGST/CGST Acts.
21. Explain Intra state supply. How does it differ from Inter state supply?

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