

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.