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Total No. of Pages : 02

Total No. of Questions : 18

BBA (2014 to 2017) (Sem.-5)**INDIRECT TAXES****Subject Code : BBA-505****M.Code : 72067****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. Students have to attempt any **ONE** question from each Sub-section.

SECTION-A**Write briefly :**

1. Goods under CST Act
2. Input tax Credit
3. Ad Volveram Duty
4. CENVAT
5. Sale Price under CST
6. Basic Excise Duty
7. Safeguard Duty
8. Assessable Value under Excise
9. Concept of VAT
10. Goods and Service Tax





SECTION-B

UNIT-I

11. Who is a dealer? What are the various provisions regarding registration of a dealer?
12. Define Central Sales Tax Act. Explain its features and also define declared goods under CST.

UNIT-II

13. What do you mean by Custom Duty and explain various duties under Custom Act.
14. Discuss the provisions of Custom Act, 1962 relating to baggage.

UNIT-III

15. Write down the Central Excise Valuation Rules, 2000.
16. What do you mean by Service Tax Act? Write down the features of Service Tax Act.

UNIT-IV

17. Explain GST and its salient features.
18. Explain the genesis and benefits of GST.

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.

