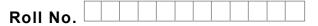


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Total No. of Pages : 02

Total No. of Questions: 07

B.COM. (2013 to 2017 Batch) (Sem.-4)**INDIRECT TAX LAWS** Subject Code : BCOP-402 Paper ID : [B1141]

Time: 3 Hrs.

Max. Marks: 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks 1. each.
- 2. SECTION-B contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

SECTION-A

- 1. Write short notes on the following :
 - rstRanker.com a) What is Cross-border transaction?
 - b) What is Arm length price (ALP)?
 - c) Define Export.
 - d) Who is a Related Person?
 - e) What are taxable services?
 - f) Define GST.
 - g) What are Excisable Goods?
 - h) What is Abatement?
 - i) What is Turnover?
 - i) What is Anti-Dumping Duty?



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SECTION-B

- 2. Discuss the role and relevance of indirect taxes for a country like India in detail.
- 3. Explain step wise step the Export procedure under the Customs Act.
- 4. Write a detailed note on Service Tax Act.
- 5. What is a Special Economic Zone? Discuss the major taxation provisions related to Special Economic Zones in India.
- 6. What is VAT? Discuss the major features of VAT.
- 7. What features of GST makes it a unique tool of taxation? Discuss.

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