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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 :**

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks 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 :**

- 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?
- j) What is Anti-Dumping Duty?

### 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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