

Total No. of Questions : 09

BBA (2013 to 2017) (Sem.-5)

INDIRECT TAXES

Subject Code : BBA-505

Paper ID : [A3134]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. **SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.**
2. **SECTIONS-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. Answer briefly :

- a) Filling of return under C.S.T. Act.
- b) Functions of sales tax authority.
- c) Tariff valuation under Custom Act 1962.
- d) Special provisions regarding baggage.
- e) Service Tax.
- f) Refund of duties under central excise.
- g) VAT.
- h) IGST
- i) Features of GST.
- j) Removal of goods under Central Excise act 1944.

SECTION-B

UNIT-I

2. How can you procure a certificate of registration under the C.S.T Act? Discuss the grounds on which it can be cancelled.
3. What are the various offences for which penalties can be imposed under C.S.T Act?

UNIT-II

4. Discuss the provisions relating to levy of custom duties.
5. What do you mean by Custom Act 1962? Explain duty drawback u/s 74 & 75.

UNIT-III

6. What is CENVAT? State the conditions for availing credit under CENVAT.
7. Explain the different methods of valuation of Excisable Goods.

UNIT-IV

8. *“The limitation of VAT and CENVAT regime has given the birth of GST”*. Comment.
9. What is GST? What are its advantages and limitations?