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(FOR THE CANDIDATES ADMITTED

19 UCC 622

DURING THE ACADEMIC YEAR 2019 ONLY)

REG.NO. :

N.G.M.COLLEGE (AUTONOMOUS): POLLACHI

END-OF-SEMESTER EXAMINATIONS: JULY 2022

B.COM.-CA

MAXIMUM MARKS: 75

VI SEMESTER

TIME : 3 HOURS

PART – III

INDIRECT TAXATION

SECTION – A

(10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS.

(K1)

- _____ is / are empowered to levy and collect income tax.
 - State governments
 - Central Government
 - RBI
 - local self government department
- The Central Excise Law is administrated by _____.
 - Central Board of Indirect tax
 - Central Board of Excise and Customs
 - Central Board of Excise duty
 - Central Government
- Which of the following goods are taxed under Goods and Service tax (GST) in India?
 - CNG
 - Liquor
 - Petrol
 - Gold Jewellery
- STC stands for _____.
 - Sales Tax Code
 - Service Tax Code
 - Service Transaction Code
 - Service Trader Code
- The time limit for sending back manufactured goods by job-worker to the principal manufacturer is _____.
 - 6 Months
 - 180 Days
 - 1 Year
 - None of the above

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES

(K2)

- Define Indirect tax.
- Explain the term custom duty.
- List out any two needs for GST.
- Define Composition Levy.
- Narrate the meaning of Zero Rated supply.

SECTION – B

(5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)

11. a) Enumerate the Features of Indirect taxes.

(OR)

b) Differentiate between Direct Taxes and Indirect taxes.

(CONTD....2)

