

(FOR THE CANDIDATES ADMITTED

19UEC620

DURING THE ACADEMIC YEAR 2019-20 ONLY)

REG.NO.

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

END-OF-SEMESTER EXAMINATIONS : JULY 2022

B.Com. (E-Commerce)

MAXIMUM MARKS: 75

SEMESTER VI

TIME : 3 HOURS

PART - III

INDIRECT TAXATION

SECTION - A

(10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS.

(K1)

(Qn. No. 1 - 5)

1. Under Indirect tax regime, the incidence is borne by the _____
a) Supplier b) Consumer c) agent d) Government
2. The Customs Act was enacted in the year _____
a) 1961 b) 1956 c) 1962 d) 1975
3. CGST Act was passed in the year _____
a) 2016 b) 2017 c) 2018 d) 2004
4. The only exception to the condition of supply being made in the course or furtherance of business
a) Barter b) Exchange
c) Importation of services for services d) Licence
5. Where the location of the supplier and the place of supply of goods are in two different union territories, it is termed as
a) Intra-state Supply b) Inter-State Supply
c) Integrated Supply d) Exempt Supply

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES

(K2)

(Qn. No. 6 - 10)

6. Mention few examples of indirect taxes.
7. Specify the meaning of Customs Station.
8. List the goods for which the date of GST implementation is yet to decided?
9. Who is a Casual Taxable Person?
10. What is meant by Zero rated supply?

(CONTD.....2)

SECTION – B**(5 X 5 = 25 MARKS)****ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.****(Qn. No. 11 to 15) 10 questions (a & b) – 2 questions from each unit. (K3)**

11. a) Distinguish between Direct Taxes and Indirect Taxes.

(OR)

b) Indicate the constitutional provisions pertaining to taxation.

12. a) Write notes on jetsam, flotsam and wreck.

(OR)

b) When anti-dumping duty is imposed?

13. a) Brief on GST Common Portal.

(OR)

b) Reveal the taxes that are subsumed after the introduction of GST.

14. a) How will you distinguish Mixed Supplies and Composite Supplies?

(OR)

b) When a person is eligible to avail ITC benefit?

15. a) Expose the GST rates prescribed rates prescribed for various services.

(OR)

b) How will you determine the place of supply for goods?

SECTION - C**(4 X 10 = 40 MARKS)****ANSWER ANY FOUR OUT OF SIX QUESTIONS****(16th QUESTION IS COMPULSORY AND ANSWER ANY THREE QUESTIONS****(FROM Qn. No : 17 to 21)****(K4 (Or) K5)**

16. Pronounce the various returns to be filed under GST.

17. Elucidate the features of indirect taxes.

18. How the valuation of imported goods is made under the customs act?

19. Enumerate the advantages of implementation of GST.

20. Describe the registration procedure under GST.

21. Explain the circumstances in which IGST is levied.
