



**2021/TDC(CBCS)/EVEN/SEM/  
COMHCC-602T/156**

**TDC (CBCS) Even Semester Exam.,  
September—2021**

**COMMERCE**

**( 6th Semester )**

Course No. : COMHCC-602T

**( Indirect Tax Law )**

Full Marks : 70

Pass Marks : 28

Time : 3 hours

*The figures in the margin indicate full marks  
for the questions*

**SECTION—A**

Answer any *ten* of the following questions :  $2 \times 10 = 20$

1. Define GST.
2. Mention two powers of GST Council.
3. What is indirect tax?
4. Mention two functions of GST Council.



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5. Name any four goods and services that are exempted from GST.
6. What is valuation rule?
7. What are the rates of GST in India?
8. What is SAC code?
9. What is import tax credit?
10. What is doctrine of unjust enrichment?
11. Define input service distribution.
12. What is job work?
13. What is 'Audit in GST'?
14. What is zero-rated supply?
15. Define E-way bills in GST.
16. What is antiprofitteering?
17. Write any two features of Customs Act.

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( Continued )

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18. State two objectives of Customs Act, 1962.
19. Name any two types of customs duty.
20. What is duty drawback scheme?

SECTION—B

Answer any *five* of the following questions :  $10 \times 5 = 50$

21. Explain the rationale of GST. Also mention mandatory requirements of GST invoice.  $5+5=10$
22. Write the steps for registration in GST. What are the various types of registration in GST?  $5+5=10$
23. How is GST levied and collected at the point of 'supply of goods' and 'import of goods'?  $5+5=10$
24. Briefly explain how goods and services are classified under GST with its various codes. 10
25. State the conditions for claiming input tax credit. How is apportionment of 'Blocked Credit' done?  $5+5=10$

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( Turn Over )



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26. How is excess tax credit recovered? Also mention the various tax credits that are available under special circumstances. 5+5=10
27. Mention the various procedures for GST assessment. Also discuss the various types of assessment under GST. 5+5=10
28. Mention the steps for E-filing of GST. How can penalties and appeals be followed in GST? 5+5=10
29. State the rules and regulations of Customs Act, 1962. 10
30. Mention the principles that govern the levy of customs duty. Also mention the impact of GST on customs duty. 5+5=10