



**2022/TDC (CBCS)/EVEN/SEM/
COMHCC-602T/148**

TDC (CBCS) Even Semester Exam., 2022

COMMERCE

(Honours)

(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. Write two benefits of GST.
2. Point out two features of GST.
3. Mention any two services which will be rendered by GSTN.



(2)

4. Define the term 'taxable supply'.
5. Write a note on IGST.
6. Write two purposes of composition levy.
7. What is input tax under GST?
8. State in brief the term 'TDS'.
9. What is meant by 'job work' in the context of GST Law?
10. Explain the term 'seizure'.
11. Write a short note on taxability of E-Commerce.
12. What are the various types of assessment?
13. Define the term 'value' under the Customs Act, 1962.
14. Point out two features of custom duties.
15. Mention two points of distinction between Refund and Drawback.

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(Continued)

(3)

SECTION—B

Answer any *five* of the following questions : 10×5=50

16. Write a brief history of introduction of GST in India.
17. Explain the term 'GST Council'. Point out any four powers and functions of GST Council.
18. Mention the time of supply of goods and services under the GST Law.
19. Discuss in detail the provision of levy and collection of IGST.
20. Discuss eligibility and the conditions for claiming Input Tax Credit (ITC) under GST.
21. Mention the steps for E-filing of GST. How can penalties and appeals be followed in GST? 5+5=10
22. What is meant by provisional assessment? State in brief the summary of provisions of provisional assessment.
23. Mention ten offences for which penalties can be imposed under the Income-tax Act/GST.

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(Turn Over)



24. Explain in brief the following terms :

(a) Bill of Entry

(b) Bill of Export

(c) Prohibited Goods

(d) Shipping Goods

25. Explain the procedure for claiming drawback on goods re-exported under the Customs Act.
