

Roll No.

Total No. of Pages : 02

Total No. of Questions : 09

BBA (2012 & Onwards Batches) (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. SECTION-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. Write briefly :

- a. Definition of dealer
- b. Sale Price
- c. Turnover
- d. Warehouse
- e. Postal Goods
- f. Factory
- g. Assessment.
- h. Current Vat Tax
- i. Tariff Valuation
- j. Current Service Tax

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SECTION-B

UNIT-I

2. What are the powers and functions of Central Sales Tax Appellate Authority under the Central Sales Tax Act, 1956?
3. Discuss the provisions relating to dealer liability to pay tax in the context of inter state sales tax under the Central Sales Tax Act, 1956.

UNIT-II

4. What is Custom Duty? Write a note on levy and collection of custom duty under the Customs Act, 1962.
5. Discuss the powers of Central Government to prohibit importation and exportation of goods under the Customs Act, 1962.

UNIT-III

6. Discuss the classification of goods and valuation under the Central Excise Act, 1944.
7. What are Central Value Added Tax (CENVAT) and its provisions under the Act?

UNIT-IV

8. What is Service Tax? Write a note on various taxed services in India.
9. Discuss the evolution of VAT in India.