

Roll No.

Total No. of Pages : 02

Total No. of Questions : 07

B.COM. (Sem.-4)

**INDIRECT TAX LAWS**

Subject Code : BCOP-402 (2011 Batch)

Paper ID : [B1141]

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 contains SIX questions carrying TEN marks each and students has to attempt any FOUR questions.

**SECTION-A**

**1. Write briefly :**

- a) Taxes on commodities
- b) Excisable goods
- c) Best judgement assessment
- d) CENVAT
- e) Captive consumption
- f) EOU
- g) Penultimate Scale
- h) Misuse of goods through Form 'C'
- i) Casual Trader
- j) SEZs

## SECTION-B

2. Explain the procedure for filling an appeal to the Appellate Tribunal.
3. Discuss various provisions of Customs Law related to the issues of Territorial Waters. How Indian provisions are different from International standards?
4. Explain the procedure in Importation and Exportation of Goods.
5. Write a detailed note on Procedures, Assessment and Administration of Service Tax.
6. Is it necessary that origin & destination of Inter state movement of Goods should lie in different states for the purpose of Section 3 of CST Act?
7. Explain the Registration of Dealers & various procedures for registration under VAT.

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