

APRIL 2024

66450/KD24C/
KB24C/KF24C

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer any TEN questions.

1. Define the term "Tax".
2. List out the objectives of 'Taxation'.
3. How taxation aims at reducing 'inequalities'?
4. Who is the taxable person under GST?
5. Give the meaning of Time of supply.
6. What is GST Administration?
7. State the meaning of casual taxable person.
8. Define amendment of registration.
9. What is self-assessment of excise duty?
10. Define the term electronic commerce.
11. Show the meaning of Customs duty?
12. What is assessable value?

PART B — (5 × 5 = 25 marks)

Answer any FIVE questions.

13. Explain the features of indirect taxes.
14. Evaluate the objectives of indirect taxes.
15. Develop the precedent about taxable person.
16. Classify the time of supply of goods and services.
17. What are the special provisions relate to casual taxable person?
18. Make use of assessment in certain special cases under GST.
19. Explain the importance of customs duty.

PART C — (4 × 10 = 40 marks)

Answer any FOUR questions.

20. Describe the direct and indirect taxes levied by govt. of India.
21. Enumerate the powers of officers under GST.
22. Compose the main documents required for GST registration.

23. Predict the Tax Deducted at Source.

24. Discuss the provisions relating to confiscation of "Smuggled goods" under the customs Act.

25. Describe the procedure for and methods of assessment of customs Act.