

**B.Com. - 5th Semester (old syllabus 2016) (Special Chance)  
(2221)**

**Paper : BCG-504 Indirect Tax Laws**

**Time allowed: 3 hrs.**

**Max. Marks: 50**

**SECTION – A**

**Note:** - Attempt any **TEN** questions. Each question carries **1** mark. Answer should be up to **FIVE** lines.

1. Write short notes on the following:
  - i. Features of Indirect Tax
  - ii. Nature of Central Excise Duty
  - iii. Significance of Value Added tax
  - iv. Kinds of Excise Duty
  - v. Define Factory under Central Excise Duty Act,1944
  - vi. Small Scale Industries
  - vii. Central Sales Tax
  - viii. Intra-State Sales
  - ix. Different categories of sales
  - x. Registration of Service Tax
  - xi. Taxable Services
  - xii. Service Tax Credit

**SECTION – B**

**Note:** - Attempt any **TWO** questions out of **FOUR**. Each question carries **10** marks.

2. Define Indirect Tax. Explain its merits and demerits.
3. Discuss the features and kinds of Central Excise Duty.
4. Write a note on VAT.
5. What are the exemptions available to Small Scale Industries from payment of Excise duty?

**SECTION – C**

**Note:** - Attempt any **TWO** questions out of **FOUR**. Each question carries **10** marks.

6. Write a note on objects of Central Sale Tax Act,1956.
7. Explain the procedure for obtaining Registration Certificate under Central Sales Act,1956
8. Discuss the procedure regarding Valuation of Taxable Services.
9. Write a note on Compensation of Tax of different services.

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