

IT/BCAF-03 (N)

2023

(Old Course)

(3rd Semester)

COMMERCE

(Honours)

Paper No. : BCAF-03 (New)

(Indirect Taxes)

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) Explain the features of Indirect Tax
Also bring out the difference between
Direct tax and Indirect tax. 8+6=14

Or

- (b) Article 265 of the Constitution of
India says that "No tax shall be levied
or collected except by authority
of Law". Explain the constitutional
provisions for indirect tax based on this
context 14

24L/80

(Turn Over)

2. (a) Write short notes on the following : 3½×4=14

- (i) Customs duty
- (ii) Dutiable goods
- (iii) Pilfered goods
- (iv) Valuation of goods

Or

(b) "What is date for determination of rate of duty and tariff valuation of imported and exported goods?" Explain. 14

3. (a) What is meant by GST? What are the components of GST? Explain. 4+10=14

Or

(b) What are the latest amendments to the GST Act? Explain the features of GST. 7+7=14

4. (a) Explain the maintenance of Accounts and Records under GST. 14

Or

(b) What is the process of filing Returns under GST? 14

5. (a) Discuss the rules of refund in GST.
Who can claim refund in GST? 8+6=14

Or

- (b) Explain assessment under GST. What
are the different types of assessment
under GST? 4+10=14
