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N – 6328

Reg. No. : .....

Name : .....

Fourth Semester M.Com. Degree Examination, June 2022

Elective – Finance

PAPER I – CO 241 W — GOODS AND SERVICE TAX AND CUSTOMS  
DUTY-LAW AND PRACTICE

(2017 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions. Each question carries **2** marks.

Write short notes on

1. Goods and Services Tax
2. Inter - state supply
3. Place of Supply
4. Input tax Credit
5. Taxable supply
6. TDS
7. Doctrine of unjust enrichment
8. Tax Invoice
9. E-Commerce.
10. Customs duty

(10 × 2 = 20 Marks)

P.T.O.



## SECTION – B

Answer any **five** questions. Each question carries **5** marks.

11. What are the advantages of Indirect taxes?
12. What are the provisions regarding the levy of GST?
13. Discuss the features of GST.
14. Write Short notes on (a) Composite Supply (b) Mixed Supply.
15. Explain the classification of Goods under GST law.
16. Write a note Information Technology in GST.
17. Discuss briefly different types of customs duties.
18. What are the functions of GST council? Explain.

**(5 × 5 = 25 Marks)**

## SECTION – C

Answer any **two** questions. Each question carries **15** marks.

19. Discuss the importance of Goods and Services tax in the economic development of India.
20. Discuss the powers and duties of Customs authorities.
21. Explain different types of Appeals under GST Laws.
22. Explain in detail the procedures involved in the Registration under GST Act.

**(2 × 15 = 30 Marks)**

