

Total No. of Pages: 1

**5642**

Register Number:

Name of the Candidate:

**B.Com. DEGREE EXAMINATION, May 2015**

**(INTERNATIONAL BUSINESS)**

**(THIRD YEAR)**

**760 / 750 : INDIRECT TAXES**

*(Common with BBS)*

Time: Three hours

Maximum: 100 marks

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**Answer any FIVE questions**

**(5 × 20 = 100)**

1. Describe the circumstances under which purchase tax is levied under TNGST Act.
2. Explain the procedure for registration of dealers under TNGST Act.
3. How will you determine a sale as an interstate sale under the CST Act.
4. Under what circumstances the notified authority would cancel the registration of a dealer?
5. Define Interstate sale and explain its ingredients. Can there be an interstate sale of goods by transfer of documents of title to goods?
6. Narrate the provisions of section 3 of CST for determining, when an interstate sale or purchase of goods takes place.
7. How is the value of goods determined under central excise for the purpose of levying excise Duty?
8. Narrate the organization of central board of Excise. What are the powers and duties of an officer?
9. Who are 'Officer of Customs'? how are they appointed? Describe their functions?
10. Enumerate the provisions of customs act 1962 regarding clearance of exports goods?

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