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Register Number:

Name of the Candidate:

B.Com. DEGREE EXAMINATION, May 2015

(FINANCE & INVESTMENT)

(SECOND YEAR)

640: INDIRECT TAX

Time: Three hours

Maximum: 100 marks

SECTION - A

Answer any FIVE questions.

(5 × 8 = 40)

1. Explain the exemptions of excise duty and basic of charges of indirect tax.
2. Briefly explain the CENVAT credit.
3. Briefly discuss about the adjustment of duties between excise duties and taxes.
4. What are the functions of maintaining records in tax field tax system?
5. What is the introduction of value added tax?
6. Explain the forms and form C, D, F, E1 and E2.
7. How do maintain the books of account in service Tax?
8. Briefly explain the Taxable services.

SECTION - B

Answer any THREE questions.

(3 × 20 = 60)

9. Explain the various types of excise duty.
10. What are the claiming refund and offences and penalty?
11. What are the various types of accounting in VAT?
12. Describe the difference offences and penalty of CST.
13. Discuss about the followings:
 - a) Registration of service Tax.
 - b) Exemptions of service Tax.

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