

Sessional Examination 2023

B.Com 6th semester

Sub: indirect Tax Laws

Full Marks: 20

Time: 1 hour

Answer the following as directed:

1. Write short notes on: (any five) 2x5=10
a) GSTN b) excisable goods c) CGST d) Aggregate turnover with reference CGST Act,2017
e) sale under central excise act f) Dual GST g) GST suvidha providers.
2. Write a brief history of the introduction of GST in India. 10
OR
What are the functions of GSTN.
OR
Explain a brief history of central excise in India.

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Answer the following as directed:

3. Write short notes on: (any five) 2x5=10
b) GSTN b) VAT c) CGST d) Aggregate turnover with reference CGST Act,2017
e) Input tax credit under VAT f) Dual GST g) GST suvidha providers.
4. Write a brief history of the introduction of GST in India. 10
OR
What are the functions of GSTN.
OR
Explain the advantages and disadvantages of VAT.