

- Q.23 Explain VAT in short?
- Q.24 What are the drawbacks of multiple tax system?
- Q.25 Write a shot note on D-VAT.
- Q.26 Explain the process of Audit.
- Q.27 What is the concept of CST.
- Q.28 How to register for CST.
- Q.29 Explain the main features of financial management.
- Q.30 Describe the process of VAT registration.
- Q.31 What are the scope of VAT.
- Q.32 Discuss the composition of VAT.
- Q.33 What is ST2 registration?
- Q.34 Explain the process of TR6 filing.
- Q.35 How to compute indirect tax.

SECTION-D

Note: Long Answer type question. Attempt any two questions. (2x10=20)

- Q.36 Write a detail note on service tax system in India from independence to present time.
- Q.37 What do you mean by Indirect Tax? Discuss the roles of Indirect taxes in nation development.
- Q.38 Discuss the process and form for filing indirect tax in India.

No. of Printed Pages : 4

124142/84153

Roll No.....

4th Sem, **Branch : FAA**
Subject : Indirect Tax Law

Time : 3 Hrs.

M.M. : 100

SECTION-A

Note: Multiple choice questions. All questions are compulsory. (10x1=10)

- Q.1 VAT means _____
 a) Value Allocation Tax b) Value Added Tax
 c) Both d) None
- Q.2 CST stands for _____
 a) Controlled Sales Tax b) Central Sales Tax
 c) Both d) None
- Q.3 Taxation system include _____ future requirement of fund.
 a) Planning b) Organizing
 c) Collecting d) All of these
- Q.4 This is an indirect tax
 a) Sales Tax b) Income Tax
 c) None d) All of these

Q.5 This change only on inter-state transactions.

- a) CST b) PST
- c) Both d) None

Q.6 Tax which all under personal obligation

- a) Excise duty b) Sales Tax
- c) Income Tax d) None

Q.7 Full form of CENVAT

- a) Central value added Tax
- b) Collective Value added tax
- c) Both
- d) All of these

Q.8 CENVAT was introduced in _____

- a) 2002 b) 2003
- c) 2004 d) 2005

Q.9 H-VAT belongs to _____

- a) Haryana b) Punjab
- c) Center d) None

Q.10 Service tax act _____

- a) 1974 b) 1984
- c) 1994 d) 2000

SECTION-B

Note : Objective type questions. All questions are compulsory. (10x1=10)

Q.11 Current service tax in India is not in GST. (True/False)

Q.12 Service tax is a direct tax. (True/False)

Q.13 Service tax is replaced by GST (True/False)

Q.14 CST is levied on inter-state transaction (True/False)

Q.15 VAT is a tax that is levied on services and goods (True/False)

Q.16 D-VAT belongs to Delhi (True/False)

Q.17 All the inter-State sales are chargeable to the integrated GST (True/False)

Q.18 GST is Goods and Service Tax (True/False)

Q.19 Old service tax act was not passed in 1994 (True/False)

Q.20 GST is not an integrated tax for whole country. (True/False)

SECTION-C

Note : Short answer type questions. Attempt any twelve questions out of fifteen questions. (12x5=60)

Q.21 What are the needs of indirect taxes?

Q.22 Discuss the importance of service tax in GDP.