

- Q.23 Explain VAT in short?
- Q.24 What are the drawbacks of multiple tax system?
- Q.25 Write a short 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.

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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.
- CST
 - PST
 - Both
 - None
- Q.6 Tax which all under personal obligation
- Excise duty
 - Sales Tax
 - Income Tax
 - None
- Q.7 Full form of CENVAT
- Central value added Tax
 - Collective Value added tax
 - Both
 - All of these
- Q.8 CENVAT was introduced in _____
- 2002
 - 2003
 - 2004
 - 2005
- Q.9 H-VAT belongs to _____
- Haryana
 - Punjab
 - Center
 - None
- Q.10 Service tax act _____
- 1974
 - 1984
 - 1994
 - 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.