TM253317H

Reg. No : 31/10/25

Name :

MASTER'S DEGREE (C.S.S) EXAMINATION , OCTOBER 2025

2024 ADMISSIONS REGULAR

SEMESTER III - ELECTIVE COURSE

COSE01TM20 - Indirect Tax Laws (group 1)

Time : 3 Hours

Maximum Weight : 30

Part A

I. Answer any Eight questions. Each question carries 1 weight (8x1=8)

1. Explain Revenue Neutral Rate. Explain the significance of RNR in GST.
2. Differentiate between Direct Tax and Indirect Tax.
3. Define the terms: a) Agent b) Money.
4. Discuss the term Electronic Commerce Operator and the tax payable by e-commerce operator.
5. State the applicable threshold limit of aggregate turnover to attract taxability under GST Act 2017.
6. Who are the persons liable for registration under Section 22 of the CGST Act 2017?
7. Who can be an authorized representative? What are the disqualifications under Section 116 of CGST Act 2017?
8. List down the guidelines for arrest under CGST Act 2017.
9. Explain the Social Welfare Surcharge on Imported Goods.
10. Comment on Integrated Tax under Customs Tariff Act. How is assessable value computed for levying Integrated Tax.

Part B

II. Answer any Six questions. Each question carries 2 weight (6x2=12)

11. Define the term "Business" under Goods and Services Tax Act 2017.
12. Explain GSTN, it's structure and features.
13. Explain about Composition Scheme in detail.
14. Explain the Provisions relating to Tax invoice as per Rule 46.
15. Explain the differences between Self Assessment and Provisional Assessment .
16. Differentiate between Self Audit , Regular Audit and Special Audit.
17. Explain the different commercial documents needed for international trade.
18. Explain the different financial and government documents needed for international trade.

Part C

III. Answer any Two questions. Each question carries 5 weight (2x5=10)

19. Describe the dual Goods and Services Tax model introduced in India.
20. Differentiate between Debit note and Credit Note . Also explain the different vouchers involved in GST.
21. Describe the various assessments under CGST Act 2017.
22. Explain the provisions of Accounts and Records under GST Law.