

BBC-305
B.Com. (Hon's) VIth Semester (ATKT)
Examination, 2020
Accounts Group
Indirect Tax

[Maximum Marks : 85]

16

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250

Note :- All questions from each section carry equal marks. All questions are compulsory and answer limit are approximately 250 words. Start the answer of each section from new page. Maximum limit of pages of answer booklet are approximately 16 pages. Answer should be written by the student in his/her own handwriting mandatory. The first page of answersheet should be download by the student from university website www.bubhopal.ac.in is mandatory.

1.
Products in central excise? Discuss the general Principle of classification.
2.
What is meant by customs Duty? Explain the types of customs duty levied under this Act.
3.
 - (i)
 - (ii)Write note on the following under C.S.T. Act.
 - (i) Dealer
 - (ii) Appropriate state
4.
Clear the concept of value added Tax (VAT). Explain the procedure of computation of VAT taxable turnover under M.P. VAT.
5.
Mention the difficulties in Implementation of VAT in M.P. and give your own suggestion for its solution.