

**SREE CHAITANYA MAHAVIDYALAYA**  
**INTERNAL EXAMINATIONS 2021**  
**SEM. - IV**  
**B.COM – HONs.**  
**PAPER-CODE: FACACOR09T**  
**PAPER-NAME: INDIRECT TAXATION**

**Time:**

**F.Marks: 20**

**Group. A: Answer any 5 question.**

**(5x1=5)**

1. What is indirect tax?
2. What do you mean by mixed supply?
3. What is composite supply?
4. What is IGST?
5. What is UTGST?
6. Give two examples of indirect tax, which was subsumed in GST?
7. Give two example of goods, which are exempted in GST?

**Group. B: Answer any 1 question.**

**(1x5=5)**

8. What do you mean by taxable supply as per GST?
9. What is Indian Customs water?

**Group. C: Answer any 1 question.**

**(1x10=10)**

10. Determine, which type and percentage of GST are applicable for the following cases. Assuming that GST rate is 18%.

Case	Location of Supply	Place of Supply
1.	Kolkata	Asansol
2.	Kolkata	Bangalore
3.	New Delhi	Old Delhi
4.	Andaman	Andaman
5.	Chandigarh	New Delhi

11. a) Write down the basic features of GST.  
b) What is GST Council?

**Answer Script Submission link:**  
**<https://forms.gle/UJuHp2xC3nb9reSp8>**