

KAMARAJ COLLEGE (Autonomous)

Accredited with A+ Grade by NAAC

(Affiliated to ManonmaniamSundaranar University, Tirunelveli)

(3 Pages)

Reg. No:.....

Question Code:26E00704

Course Code: 24PMCO31

PG Degree - End Semester Examinations, April 2026

Third Semester

M.COM

Taxation

(For those who joined in July 2024 onwards)

Time : 3Hours

Maximum : 75 Marks

PART - A (10 × 1 = 10 Marks)

Answer ALL Questions

Choose the correct answer :

- CO:1 1. A Firm tax is payable by the_____.
- K:1 (a) Firm (b) All partners
(c) Working partners (d) Sleeping partners
- CO:1 2. Preliminary expenses of a Company can be written off in_____.
- K:1 (a) Five installments (b) Four installments
(c) Six installments (d) Two installments
- CO:2 3. Failure or delay in fillings I.T returns carries a maximum penalty of_____.
- K:2 (a) 400 %of tax (b) 200 %of tax
(c) 100 %of tax (d) None of these.
- CO:2 4. Due date of filling of return by a non business assesses is_____.
- K:2 (a) 30th June (b) 31stAugust
(c) 31st July (d) 30thNovember
- CO:3 5. What is the primary objective of international taxation?
- K:2 (a) To tax income earned by residents (b) To tax income earned by non-residents
(c) To avoid double taxation and fiscal evasion (d) To increase tax revenue

- CO:3 6. What is the purpose of a Double Taxation Avoidance Agreement
K:2 (DTAA)?
- (a) To tax income earned by residents (b) To tax income earned by non-residents
- (c) To avoid double taxation and fiscal evasion (d) To increase tax revenue
- CO:4 7. GST means _____.
K:1
- (a) Goods and Supply Tax (b) Goods and Services Tax
- (c) General Sales Tax (d) Government Sales Tax
- CO:4 8. GST was implemented in India from _____.
K:1
- (a) 01.01.2017 (b) 01.04.2017
- (c) 01.03.2017 (d) 01.07.2017
- CO:5 9. Customs act came into force _____.
K:1
- (a) 1.2.1963 (b) 13.12.1962
- (c) 1.2.1962 (d) 13.12.1963
- CO:5 10. What is the time limit for filing a bill of entry under the Customs
K:1 Act?
- (a) 30 days (b) 60 days
- (c) 90 days (d) 120 days

PART - B (5 X 5 = 25 Marks)

Answer ALL Questions choosing either (a) or (b).

Answer should not exceed 250 words.

- CO:1 11. (a) Explain the term AOP.
K:3

(OR)

(b) Examine Assessment of Firms.

- CO:2 12. (a) Enumerate the time for filling of Return.
K:3

(OR)

(b) List the consequences on Non Payment.

- CO:3 13. (a) Analyse International Business taxation.
K:4

(OR)

(b) Construct DTAA in taxation.

- CO:4 14. (a) Identify the Documents Required for GST Registration.

K:3

(OR)

(b) Examine the types of GST registration.

CO:5 15. (a) Construct the objectives of Customs act.

K:4

(OR)

(b) Organise the importance of Customs act.

PART - C (5 X 8 = 40 Marks)

Answer ALL Questions choosing either (a) or (b).

Answer should not exceed 600 words.

CO:1 16. (a) Discuss the various kinds of Partnership Firms for taxation purpose.

K:5

(OR)

(b) Explain the various types of Companies.

CO:2 17. (a) Assess the Payment in pursuance of order of Assessing Officer.

K:5

(OR)

(b) Elaborate Tax avoidance and Tax evasion.

CO:3 18. (a) Compile Transfer pricing and Double taxation relief.

K:5

(OR)

(b) Discuss the Applications and interpretation of tax treaties.

CO:4 19. (a) Determine IGST and CGST.

K:6

(OR)

(b) Explain the types of GST Returns under New GST Law.

CO:5 20. (a) Categorise Excise duty and Customs duty.

K:5

(OR)

(b) Discuss the types of Customs Duty.