

(7 pages)

Reg. No. : .....

**Code No. : 31020 E    Sub. Code : CECO 61/  
CEBE 61**

B.Com (CBCS) DEGREE EXAMINATION,  
NOVEMBER 2025.

Sixth Semester

Commerce/Banking and E-commerce

Major Elective — BUSINESS TAXATION.

(For those who joined in July 2021 and 2022 only)

Time : Three hours

Maximum : 75 marks

SECTION A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. Which of the following is a direct tax?
  - (a) Goods and Services Tax (GST)
  - (b) Customs Duty
  - (c) Income Tax
  - (d) Excise Duty

2. A key feature of indirect tax is that .....
  - (a) It is paid directly by individuals to the government
  - (b) It cannot be transferred to others
  - (c) The burden of tax can be shifted to others
  - (d) It applies only to income
3. GST stands for .....
  - (a) General Sales Tax
  - (b) Goods and Services Tax
  - (c) Gross Supply Tax
  - (d) Government Service Tax
4. Input Tax Credit (ITC) means:
  - (a) Tax paid on imported goods only
  - (b) Credit for tax paid on inputs used to make taxable supplies
  - (c) Refund of income tax
  - (d) Extra tax collected by government

5. Under GST, the term supply includes:
- (a) Only sale of goods
  - (b) Sale, transfer, exchange, barter, or rental of goods and services
  - (c) Only export of goods
  - (d) Only import of goods
6. Which of the following documents is essential for GST registration?
- (a) Electricity bill
  - (b) Bank statement
  - (c) PAN card and business address proof
  - (d) Insurance certificate
7. Which of the following is a characteristic of GST?
- (a) Multiple tax points
  - (b) Cascading effect of tax
  - (c) One nation, one tax system
  - (d) Applies only to luxury goods

8. GST e-invoice helps in:
- (a) Increasing paper use
  - (b) Avoiding tax compliance
  - (c) Easy reporting and tracking of transactions
  - (d) Reducing transparency
9. The main objective of customs duty is to:
- (a) Promote imports
  - (b) Protect domestic industries and regulate foreign trade
  - (c) Reduce export income
  - (d) Increase internal taxes
10. Customs procedure related to import includes:
- (a) Filing import documents, assessment, and payment of duty
  - (b) Income declaration form submission
  - (c) Sales invoice filing
  - (d) Domestic tax refund process

SECTION B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) what are the different between direct tax and indirect tax?

Or

- (b) Explain the special features of indirect tax.

12. (a) Give the meaning of GST.

Or

- (b) What is input tax credit?

13. (a) Explain the concept of supply under GST.

Or

- (b) What are the essential documents for GST registration under the GST Act?

14. (a) what are the characteristics of GST?

Or

- (b) Give the advantages of GST e- invoice

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15. (a) Explain the objectives of customs duty.

Or

- (b) Write short notes on the customs procedure related to import of goods.

SECTION C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Describe the advantages and disadvantages of indirect tax.

Or

- (b) Explain the term

(i) service tax

(ii) value added tax

17. (a) Analyse the various structure of GST in India.

Or

- (b) Explain the rules regarding GST Act 2017.

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18. (a) Explain the types of supply under GST.

Or

(b) Describe the types of GST registration

19. (a) What are the difference between SGST and CGST?

Or

(b) Assess the Goods and Services Tax on zero rated supplies.

20. (a) Analyse the classifications of customs duty.

Or

(b) Analyse the drawback on customs duty.

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