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(21223) Roll No.
BBA-V Sem.

18104

B.B.A. Examination, Dec.- 2023

Corporate Tax Direct and

Indirect Tax

BBA - 505 (F1)

(New Course)

Time : Three Hours / [Maximum Marks : 75

Note : Attempt **all** the sections as per instructions.

Section-A

(Very Short Answer Questions)

Note : Attempt **all** questions.

1. What is Tax Holiday? 3
2. State the provisions of section 80(GGA). 3
3. Describe the term GST Network. 3

P.T.O.

4. What do you mean by the term 'Input Service Distributor'? 3
5. Define anti-dumping duty. 3

Section-B

(Short Answer Questions)

Note : This section contains three questions. Attempt any **two** questions. Each question carries **7.5** marks.

6. What is Bill of Entry? Discuss the various types of Bill of Entry.
7. How tax Evasion differs from tax planning?
8. Write short notes on TDS provisions under GST.

Section-C

(Descriptive Answer Questions)

Note : This section contains five questions attempt any three questions. Each questions carries **15** marks.

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9. Find the amount of bill for the following inter-state transaction of goods/services:-

MRP (in ₹)	12,000	15,000	9,500	18,000
Discount%	30	20	30	40
CGST%	6	9	14	2.5

10. Explain the procedure for claiming input tax credits on inward supplies.
11. "The provisions of section 115 JB are not applicable in case of foreign companies." Examine in the content of the provisions contained in the various chapters of the Income Tax Act, 1961.
12. Write a detail note on tax planning for new business.
13. How to determine the taxable event for import and export of goods?