

This question paper contains 2 printed pages]

LA—10—2023

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. (Second Year) (Third Semester) EXAMINATION

NOVEMBER/DECEMBER, 2023

TAX PROCEDURE AND PRACTICE

Paper-UGCVC-TPP-V

(Customs Duty and GST-I)

(Wednesday, 29-11-2023)

Time : 2.00 p.m. to 5.00 p.m.

Time—3 Hours

Maximum Marks—75

- N.B. :-*
- (i) Question No. 1 carries 20 marks and Question No. 1 is compulsory.
 - (ii) Question No. 2 to Question No. 4 carries 15 marks each.
 - (iii) Question No. 5 carries 10 marks.
 - (iv) All questions have options except Question No. 1.
 - (v) Simple calculator is allowed.

1. Write in detail about the Taxable Event under the Customs Duty Act. 20

2. Explain the Transit and Transhipment under the Customs Duty Law. 15

Or

Explain the duties under customs. What are the types of custom law ?

3. What does Baggage mean ? Write down the various Duty drawbacks. 15

Or

What are the procedures for the export under the customs law ?

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(2)

LA—10—2023

4. Explain in detail about Transaction value under the Valuation of Goods.

15

Or

Explain the procedure of Import in detail under the Custom Duty Act.

5. Write short notes on (any two) :

10

(a) Imported Goods and Exported Goods

(b) Classes of officers of customs

(c) Bill of Export/Shipping Bill.

LA—10—2023

2