

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**INDIRECT TAX**

**ECM619**

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**Part A**

1. What is meant by direct tax?
2. What is meant by indirect tax?
3. What do you mean by corporation tax?
4. What do you mean by dividend tax?
5. What is estate duty?
6. What is mean by professional tax?
7. What do you mean by central excise duty?
8. Explain the term customs duty?
9. Define central sales tax?
10. What is meant by service tax?
11. What is meant by state excise duty?
12. What is meant by entertainment tax?
13. What is meant by securities transaction tax?
14. What is custom duty?
15. What are the objectives of customs act?
16. Who appoint officers of customs?
17. List out the types of exemptions
18. List out the different classes of officers of customs
19. What do you mean by the term "excise"?
20. Define "goods"
21. Define "excisable goods"
22. What do you mean by classification?
23. What is meant by Advalorem value?
24. What is meant by clearance of goods?
25. What do you mean by warehouse
26. What is meant by daily stock account?
27. What is meant by the term VAT?
28. What is CENVAT?
29. What is MODVAT?
30. Expand MODVAT and CENVAT
31. What do you mean by destination principle?
32. What do you mean by origin principle?

## Part B

1. Difference between direct and indirect tax
2. Features of Indian tax system
3. Characteristics of good tax
4. Kinds of indirect taxes levied by central government
5. Explain the origin of single tax system
6. Under which act is the service tax levied
7. Give two services exempted from service tax
8. What are the elements of service tax?
9. What do you mean by self-assessment of service tax?
10. What is meant by taxable services?
11. What is value of taxable services? How it is determined?
12. List out the business related services on which service tax is levied
13. Explain about the characteristics of service tax in India?
14. What is service tax? Name any 15 services which are subjected to service tax
15. What are the features of service tax?
16. List out the item which are exemption from service tax
17. Explain about consultancy services
18. Write a note on refund of service tax paid
19. Explain the functions of custom officers
20. Discuss the powers of custom authorities
21. Levy and collection of custom duty, explain?
22. Enumerate the exemptions from customs duty
23. Discuss the provisions relating to sec.114 and sec.114 A
24. Discuss the provisions relating to confiscation of conveyance in detail
25. Explain confiscation of goods attempted to be improperly exported under sec. 113
26. Provisions regarding (a) confiscation of goods under sec. 111  
(b) Penalty for improper importation of goods under sec. 112
27. Write a note on history and development of excise law
28. Scope of central excise law
29. Difference between excise duty and customs duty
30. Difference between excise duty and sales tax
31. Methods of levying excise duty
32. Manufacturer of excise duty
33. Types of clearance of goods
34. Explain the registration and procedures of registration
35. What are the conditions for availing CENVAT credit?
36. Difference between Advalorem and specific duty
37. Write a brief note on types of VAT
38. What are the features of CENVAT
39. Difference between MODVAT and CENVAT
40. Advantages of CENVAT
41. Limitation of CENVAT
42. Objectives of VAT
43. What are the advantages of MODVAT

44. Explain the scope of CENVAT

### **Part C**

1. List out the features of indirect tax
2. Objectives of indirect taxation
3. Merits and demerits of direct tax
4. Merits and demerits of indirect tax
5. Kinds of direct taxes levied in India
6. Kinds of indirect taxes levied in India
7. Explain exemption about service tax
8. Write note on
  - (a) appeal
  - (b) Offence and penalties
  - (c) due dates for filing of returns
9. Describe the procedure for registration of services provides under service tax rules.
10. What are the procedures to be followed for registration when a person is liable for paying service tax?
11. Explain the classification of goods
12. Explain the provisions relating to searches and seizures provided under sec. 100 to 110 of the customs act
13. Discuss the different types of custom duties
14. Types of excise duty
15. Explain valuation of goods
16. Explain exemption from registration
17. What are the merits and demerits of VAT?
18. What are the methods adopting for computation of VAT?
19. Explain the role of government in promoting VAT in India
20. Explain the various procedures applicable for CENVAT credit