

Roll No.

BBA-604

**B. B. A. (Sixth Semester)
EXAMINATION, May, 2012**

Paper Fourth

INDIRECT TAXES

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt any *five* questions. All questions carry equal marks.

1. What do you mean by Indirect Tax ? Explain its nature and types. 15
2. What do you mean by Sales Tax Act, 1944 ? Explain its provisions and nature. 5, 10
3. Explain procedure for clearance of goods under Central Excise Tax. What are the provisions of exemption from excise duty ? 15
4. Explain duty drawbacks of Central Excise and Sales Tax Act, 1944. 15
5. What do you mean by Appeal under Central Excise Tax Act, 1944 ? Explain its procedure. 15
6. What are the provisions of Custom Tax Act, 1962 ? Explain list of items exempted from it. 10, 5

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7. Explain the procedure of charging custom duty under Custom Tax Act, 1962. 15
8. What are the provisions of Central Sales Tax Act, 1962 ? Explain the procedure of collection of tax under Central Sales Tax Act, 1962. 5, 10
9. What are the procedure of Appeal revision and rectification of assessment of tax under Central Sales Tax Act, 1962 ? 15
10. Define any *two* of the following : 7½ each
 - (i) Interstate Sale
 - (ii) Features of Indirect Tax
 - (iii) Personal Ledger Account (PLA)