

RABINDRA MAHAVIDYALAYA
CHAMPADANGA, HOOGHLY, PIN - 712401
 1st Internal Assessment Examination, 2021
 B. Com. (General) Semester – VI
 Paper – 6.3.2 CG, Subject: Indirect Tax Law (DSE – 3)

Examination Time: 11:00 A.M. – 11:30 A.M.

Examination Date: 16.06.2021

Time: 30 Minutes

Full Marks: 10 (5*2 = 10)

[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Prof. Tanmay Bandyopadhyay (TKB) at tanmaybandhopadhyay@gmail.com within 11:40 PM of the Examination Date as notified.]
 [The Proforma of the Cover Page of the Answer Script is given below]
 (Answer any five questions out of the followings)

Answer any five questions:
 যে কোন পাঁচটি প্রশ্নের উত্তর দাও:

1. What is 'Supply' under GST? *ভিএসআই-র অধীনে 'অববাহার' কি?*
2. What are the essential elements of a 'supply'? *'অববাহার' হিমাংস বিবচিত্র হতে কোন মূল উপাদানগুলি কি কি?*
3. What is 'Inter-state' and 'Intra-state' supply? *'আন্তঃরাজ্য' ও 'অন্তঃরাজ্য' অববাহার কি?*
4. What is 'Composite' supply? Give example. *'সৌমিক অববাহার' কি? উদাহরণ দাও।*
5. What is 'mixed supply'? Give example. *'মিশ্র অববাহার' কি? উদাহরণ দাও।*
6. What is 'Input Tax Credit' in GST? *ভিএসআই অধীনে প্রদেয় 'ইনপুট ট্যাক্স ক্রেডিট' কি?*
7. Can a registered person get refund of unavailed Input tax credit? *রেজিস্টার্ড ব্যক্তি কি অববাহার ইনপুট ট্যাক্স ক্রেডিট বিলম্ব হতে পাবে?*
8. Mention the main purposes of Customs Act? *কাস্টমস অ্যাক্টের প্রধান উদ্দেশ্যগুলি উল্লেখ কর।*
9. From the following information compute the Assessable Value under the Customs Act:-

	<u>UK pound</u>
Freight on Board (FOB)-	8,700
Freight charges -	800
Transit Insurance -	180
Landing charges -	250

[Exchange rate notified by the Board is ₹70 per UK pound.]
10. Mr. Sen imported 1000 units of goods @ ₹200^{each} by air and incurred the following expenses:-

Freight (actually incurred) -	₹42,000
Insurance charges -	₹1,000
loading and Unloading charges -	₹6,000

Find the Assessable value in the hands of Mr. Sen.

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Name of Student:
 BU Roll.

No.

Registration No.

Class Roll No.
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