

2019

LL.B

6th Semester Examination

**INDIRECT TAX**

Paper - 6.1

Full Marks : 80

Time : 3 Hours

*The figures in the margin indicate full marks.  
Candidates are required to give their answers  
in their own words as far as practicable.*

Answer any *five* questions.

**Group - A**

Answer any *three* questions.

1. Define the following under the Central Sales Tax Act, 1956

(a) Business

(b) Dealer

(c) Casual Trader

(d) Declared goods

4×4=16

[ Turn Over ]

2. Distinguish between State Sales Tax and VAT system of levying tax on sales. Discuss the advantage of VAT system. 8+8=16
3. Explain about the constitutional validity of Service Tax Law in India. 16
4. What is GST Council ? How is it constituted ? Discuss the various functions of GST Council. 4+4+8=16
5. State the salient features of GST. 16

**Group - B**

Answer any *two* questions.

6. Define the following terms according to the Customs Act, 1962
- (a) Coastal Goods
  - (b) Smuggling
  - (c) Warehouse
  - (d) Customs Area 4×4=16
7. Discuss briefly the procedure for assessment of duty under the Customs Act, 1962. 16

8. What do you mean by excise duty ? Which authority is empowered to levy and collect excise duty ? State the chief features of Central excise duty.

4+4+8=16

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