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TA—145—2024

FACULTY OF COMMERCE & MANAGEMENT

B.Com. (First Year) (First Semester) EXAMINATION

NOVEMBER/DECEMBER, 2024

(NEP 2020)

INDIA TAXATION SYSTEM

(Tax Procedure & Practice Ability Enhancement Course (AEC))

Time—2 Hours

Maximum Marks—40

N.B. :— (i) Each question carries **10** marks.

(ii) Question Number **1** is compulsory.

(iii) Attempt any **3** questions from remaining *five* questions.

1. Explain the background of Taxation in India, along with the advantages and disadvantages. 10
2. Explain 'Indirect Taxes in India' along with the characteristics of Indirect Taxes. 10
3. Distinguish between Direct Tax in India and Indirect Tax in India. 10

P.T.O.

