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

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- 4. Explain the Constitutional Provisions mentioned under Article 246 and Article 265.
- 5. How does Taxation System work in India? What are the types of Taxes in India?
- 6. What is Direct Tax? Mention the merits and demerits of Direct Tax. 10