



Sambit
2/2/26

Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD (now MoE)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Continuous Internal Assessment Test I – February 2026

VI Semester

Class : III. UG

Major : III . B.Com(CA)

Time: 2 hours

Maximum Marks: 60

23BCCDE4D – Indirect Tax Laws

Course Outcomes:

At the end of the course, students will:

1. Able to explain the structure and functions of indirect taxes
2. Ability to understand and analyze the taxable event supply under GST
3. Gain knowledge on implications of input tax credit
4. Ability to complete the GST registration process
5. Demonstrate the step-by-step process of generating an E- Way bill

Part - A

6 x 1 = 6

Choose the Correct Answer

1. From which date will the new GST slabs be implemented?
a. 1st July 2025 b. 15th August 2025 c. 22nd September 2025 d. 1st October 2025 CO1 K3
2. GST is a consumption of goods and services tax based on
a. Development b. Dividend c. Destiny d. Destination CO1 K3
3. What are the taxes levied on an intra-State supply?
a. CGST b. SGST c. CGST and SGST d. IGST CO2 K2
4. In the case of mixed supply the rate of tax is
a. Average Rate of tax b. Rate of principal supply c. Highest rate d. lowest rate CO2 K3
5. Input tax credit is allowed to
a. Anyone who has paid tax b. Any registered person c. Any Composite dealers d. Any dealer under GST CO3 K1
6. Input tax credit shall be allowed only on the support of
a. Delivery note b. Payment slip c. Credit note d. Tax invoice CO3 K2

Part - B

3 x 6 = 18

Answer ALL Questions

Each answer should not exceed 400 words or two pages

7. a. Explain the features of Indirect Taxes CO1 K2
(or)
7. b. Differentiate between Direct Taxes and Indirect Taxes CO1 K3
8. a. Define the term supply and write a short note about nature of supply CO2 K3
(or)
8. b. Bring out the concept of reverse charge mechanism CO2 K2
9. a. Point out the eligibility conditions for taking Input Tax Credit CO3 K3
(or)
9. b. List the documents required for claiming Input Tax Credit CO3 K1

Part - C

3 x 12 = 36

Answer ALL questions

Each answer should not exceed 800 words or four pages

10. a. Write in detail about constitutional aspects of GST CO1 K3
(or)
10. b. Enumerate the structure and functions of GST council CO1 K1
11. a. Explain about the place, time and value of taxable supply. CO2 K2
(or)
11. b. Point out the exempted goods under Exemption notification CO2 K3
12. a. What are the provisions related the manner of distributing of input tax credit CO3 K2
(or)
12. b. List out the criteria that make person eligible to take input tax credit CO3 K3

No. of Copies : 60 +62

Staff in-charge: Dr.A.R.Rihana Banu