**SESSIONAL EXAMINATION 2024**

**B.com 6th semester**

**Sub: - Indirect taxes and laws**

**Time: 1 hour Marks:20**

Answers these questions (any four). 5×4=20

1. What is indirect tax? Explain the types of indirect tax?
2. What do you mean by GST. And it’s features?
3. Explain the various functions of GST council?
4. Write a meaning of custom duty and its objectives?
5. Write a dual model of GST?
6. Write a short note on history of GST in India?