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# GURUDAS COLLEGE

(GOVT.SPONSORED)

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**Date:** 6.1.2022

**Internal Examination 2022**  
**B.Com Sem V (Hons. and General)**  
**Subject: Taxation II**  
**Paper : CC5.2Ch(for Hons.) and DSE 5.1 (for General)**

Full Marks:10

Time:1hr

1. Write short notes as per GST Act 2017.

(3+3+4)

- a. Input Tax Credit
- b. Output Tax
- c. Person

OR

What is meant by advance tax? What are the due dates for payment of advance tax and how much tax is payable on each due date ?

(10)