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GURUDAS COLLEGE

(GOVT.SPONSORED)

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Date: 03.03.2021

Internal Assessment – 2021

B. Com Semester – V (Hons & General)

Sub: Taxation - II

Sub Code: CC5.2Ch (for Hons.) and DSE 5.1A (for General)

Full Marks: 10

Time: 11am – 11:45am

Answer any one:-

1. A of Asansol (a manufacturer in West Bengal) sold goods worth ₹ 20,000 to B of Burdwan. B sold the goods to C (Final Consumer) of Kolkata for ₹ 35,000. The applicable tax rates for the goods sold are CGST=9%, SGST9%. The prices do not include tax. A has an input tax of ₹ 1,000 each of CGST and SGST. Calculate
 - a. Output tax of A and B
 - b. Net tax to be paid by A and B

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)

Your PDFs are to be sent to following e-mail ids:

Honours: comhsem5@gmail.com

General: comgsem5@gmail.com