



Reg. No.: .....

Name: .....

W7134

**University of Kerala**

Third Semester FYUGP Degree Examination, November 2025

Discipline Specific Elective

**COMMERCE**

**UK3DSECOM205 - Introduction to Indian Taxation System**

Academic Level: 200-299

2024 Admission

**Time: 2 Hours(120 Mins)**

**Max. Marks: 56**

**Part A.6 Marks:Time 5 Minutes.(Cognitive Level :Remember(RE)/Understand(UN)) Objective Type.1 mark each, Answer all questions**

Qn No.	Question	CL	CO
1	Examine the aggregate of income under all tthe five heads of income before making deductions under chapter VI A  Options : A)Total Income B)Gross Total Income C)Net Income D)All the Above	RE	3
2	Name the authority responsible for overseeing GST implementation in India?  Options : A)a)CBDT B)b) RBI C)c) GST council D)d) Ministry of Finance	RE	4
3	Supply of two or more taxable supplies mutually bundle and supplied is called  Options : A)Mixed supply B)Composite supply C)Common supply D)Continuous supply	UN	2
4	Why is it important to understand the concept of 'Previous Year' and 'Assessment Year' in income tax?  Options : A)To identify GST rates for the year B)To know when PAN needs to be renewed C) To determine the period for which income is calculated and tax is assessed D)To calculate import-export duty	UN	3
5	GST is known as a destination-based tax because  Options :	UN	4

Qn No.	Question	CL	CO
	A)It is collected at the place of origin B) It is collected at the place of consumption C) It is paid by the supplier D)It is collected by the producer		
6	PAN stands for:  Options : A)Permanent Account Number B)Provisional Account Number C)Permanent Assessment Number D)Public Accounting Number	UN	1

**Part B.10 Marks.Time:20 Minutes (Cognitive Level:Understand(UN)/Apply(AP))Two-three sentences.2 marks each.Answer all questions**

Qn No.	Question	CL	CO
7	Differentiate between gross total income and total income.	UN	3
8	Describe the main components of the Indian taxation system.	UN	1
9	Apply the concept of excise duty to explain how it influences the cost of goods sold.	AP	2
10	Identify the situations in which an individual's income is assessed during the current year under the Income Tax Act, 1961.	AP	3
11	Show how GST affects the price of goods for the consumer.	AP	4

**Part C.16 Marks.Time:35 Minutes.(Cognitive Level :Apply(AP)/Analyse(AN))Short Answer.4 marks each, Answer all 4 questions,choosing among options \* within each question**

Qn No.	Question	CL	CO
12	A)  A new proprietorship in Kerala expects annual turnover of Rs. 25 Lakh. Apply your knowledge of GST registration to determine whether the proprietor should register for GST and identify the documents required.  OR B)  Explain types of GST in India	AP	4, 4
13	A)  Discuss briefly the evolution of taxation in India  OR B)	AP	1, 1

Qn No.	Question	CL	CO
	Explain the importance of taxation.		
14	A) Examine the different categories of persons recognized under the Income Tax Act, 1961, OR B) Who is an Assessee? Classify the different types of assesses.	AN	3, 3
15	A) Compare and contrast the relationship between direct taxes and indirect taxes. OR B) Examine how Input Tax Credit helps in avoiding the cascading effect of taxes under GST	AN	2, 4

**Part D.24 Marks.Time: 60 Minutes.(Cognitive Level :Analyse(AN)/Evaluate(EV)/Create(CR)) Long Answer 6 Marks each.Answer all 4 questions choosing among options \* within each question**

Qn No.	Question	CL	CO
16	A) Differentiate between direct and indirect taxes in India and analyse how each type affects revenue generation and economic growth. OR B) Differentiate between the various types of indirect taxes in India before and after the implementation of GST.	AN	2, 2
17	A) Appraise the role of taxation in the economy OR B) Conclude the historical background and evolution of taxation in India	EV	1, 1
18	A) Assess the benefits of GST OR B)	EV	4, 4

Qn No.	Question	CL	CO
	Evaluate the effectiveness of the current GST registration process in promoting ease of doing business in India.		
19	<p>A)</p> <p>Design a comprehensive framework explaining the various heads of income and develop a detailed list highlighting the key features of each type of income.</p> <p>OR</p> <p>B)</p> <p>Assessee whether the simplified slab structure of the new regime truly reduces compliance burden for tax payers. Support your conclusion with examples.</p>	CR	3, 3