



Reg. No. : .....

Name : .....

**First Semester B.Com. Degree Examination, November 2018**  
**Career Related First Degree Programme Under CBCSS**  
**2 (a) – Commerce and Tax Procedure and Practice**  
**Vocational Course – I : CX 1171**  
**PRINCIPLES OF TAXATION**  
**(2018 Adm.)**

Time : 3 Hours

Max. Marks : 80

**SECTION – A**

Answer all questions in **one word to two sentences**. Each question carries **one mark**.

1. What is public revenue ?
2. Write any two non tax revenue.
3. What is Escheats ?
4. What is direct tax ?
5. Write any two names of indirect tax.
6. In which year present income tax rules was passed ?
7. Entry No. 83 in the Union list (List I) relevant to taxation indicates.
8. Article 268 of the Indian Constitution indicates.
9. What is GST ?
10. What is previous year ?

**(10×1=10 Marks)**



## SECTION – B

Answer **any eight** questions **not** to exceed in **one** paragraph. **Each** question carries **2** marks.

11. Write the objectives of taxation.
12. What are the traits of a good tax system ?
13. What is relative taxable capacity ?
14. What is the effect of proportional taxation on distribution ?
15. Write any three differences between indirect tax and direct tax.
16. Who is a deemed assessee ?
17. What is advelorem taxation ?
18. What is non tax revenue ?
19. What are the types of taxes imposed during British rule ?
20. What is progressive taxation ?
21. What is regressive tax ?
22. What are the merits of multi point tax ?

(8×2=16 Marks)

## SECTION – C

Answer **six** questions **not** exceeding **120** words. **Each** question carries **4** marks.

23. Distinguish between Single point tax and Multi point tax.
24. What are the important features of GST ?
25. What are the entries relevant to taxation in Union List (list I) ?
26. What are the main factors affecting taxable capacity ?
27. Briefly explain taxes which are prevalent in ancient India.
28. What are the provisions of Constitution related to distribution of revenue ?



29. What are the factors determining the taxable capacity ?
30. Distinguish between taxes and fees.
31. What are the differences between public revenue and public expenditure ?  
(6×4=24 Marks)

**SECTION – D**

**Answer any two questions. Each question carries 15 marks.**

32. Write in detail the tax system prevalent in ancient India, taxes in Mughal period and taxes in pre independence period.
  33. What is meant by indirect tax ? What are its features, advantages and disadvantages ?
  34. List out the provisions under Constitution relevant to taxation in India.
  35. Briefly explain the meaning, importance of public revenue and its main sources.  
(2×15=30 Marks)
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