

**Diploma in Taxation Law (D.T.L.) (Old Course) : SUMMER - 2019**

**SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS**

Day: Tuesday  
Date: 07/05/2019

Time: 02.00 PM TO 05.00 PM  
Max Marks: 100

**S-2019-1918**

**N.B.:**

- 1) Attempt **ANY SIX** questions including **Q.No.1** is **COMPULSORY**.
- 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.

**Q.1** Write short notes on **ANY FOUR** of the following:

- a) Stores u/s 2(38) (Customs Act)
- b) Job worker (Central Excise Act)
- c) Captive Consumption (Central Excise Act)
- d) Dutiable Goods (Customs Act)
- e) Deemed Manufacture (Central Excise Act)
- f) Conveyance (Customs Act)

**Q.2** Define the term 'Manufacturer'. Explain the provisions regarding to registration of manufacturer under the Central Excise Act.

**Q.3** Explain the provisions relating to dutiability of immovable property with the help of the Central Excise Act.

**Q.4** Explain the different methods of valuation of excisable goods.

**Q.5** State who is eligible to avail Cenvat. Explain the conditions for availing the credit under Cenvat.

**Q.6** Define the term 'Small Scale Industry' (SSI). State the concessions available to SSI in relation to excise duty.

**Q.7** Explain the provisions of the Customs Act, 1962 for valuation of goods for the purpose of assessment.

**Q.8** Explain the rules regarding unaccompanied baggage.

**Q.9** Explain various kinds of customs duties under Customs Act.

**Q.10** "Under what circumstances the goods imported can be confiscated" Discuss in detail.

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