

S.D.E.

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

SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS

Day: Tuesday
Date: 07/05/2019

Time: 10.00 AM TO 01.00 PM
Max Marks: 100

S-2019-4848

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) Manufacture (Central Excise Act)
 - b) Input (Central Excise Act)
 - c) Assesse (Central Excise Act)
 - d) Import and Export (Customs Act)
 - e) Adjudicating Authority (Customs Act)
 - f) Customs Area (Customs Act)
- Q.2** State the general procedure of valuation of Excisable Goods.
- Q.3** Distinguish between Cenvat on capital goods and on input for production.
- Q.4** Describe the concept of "Job Work" under the Central Excise Act.
- Q.5** State who is eligible to avail Cenvat. Explain the conditions for availing the cenvat credit under Central Excise Act.
- Q.6** Discuss the provisions regarding registration under the Central Excise Act.
- Q.7** Explain the provisions relating to powers of the customs officer under the Customs Act.
- Q.8** Explain the rules regarding un-accompanied baggage.
- Q.9** Which export incentives are available to exporter under the Customs Act?
- Q.10** Explain the main provisions of the Customs Act with regard to 'offences' and 'prosecution'.

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