

S.D.E.
Diploma in Taxation Law (D.T.L.) (2015 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-2019-4832

N.B.:

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

- Q.1** Write Short Notes on Any **FOUR**:-
- a) Deemed Manufacturer (Central Excise Act)
 - b) Job worker (Central Excise Act)
 - c) Captive Consumption (Central Excise Act)
 - d) Dutiable Goods (Customs Act)
 - e) Stores u/s 2(38) (Customs Act)
 - f) Conveyance (Customs Act)
- Q.2** Explain the dutiability of Immovable Property under Central Excise Act.
- Q.3** State the term 'Manufacturer'. Explain the provisions regarding registration of manufacturer under Central Excise Act.
- Q.4** Explain the different methods of valuation of Excisable Goods.
- Q.5** Explain who is eligible to avail Cenvat. State the conditions for availing the credit under Cenvat.
- Q.6** State what is Small Scale Industry (SSI)? Explain the concessions available to SSI units 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** State under what circumstances the goods imported can be confiscated.
- Q.9** Explain various kinds of custom duties under Customs Act.
- Q.10** Explain the rules regarding unaccompanied baggage.

* * * *