DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
SUMMER - 2018
SUBJECT : CENTRAL EXCISE & CUSTOM LAWS

Day : **Tuesday** | Time : **02.30 PM TO 05.30 PM**
Date : **08/05/2018** | **S-2018-1552** | Max. Marks : 100

N.B.:

1) Attempt **ANY SIX** questions out of which **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) Assessee (Central Excise Act)
d) Dutiable Goods (Customs Act)
e) Export Manifest (Customs Act)
f) Coastal Goods (Customs Act)

Q.2 State the general procedure of valuation of Excisable Goods.

Q.3 Distinguish between Cenvat on Capital Goods and on input used for production.

Q.4 Describe the concept of job work with the context of Central Excise Act.

Q.5 State the eligibility to avail Cenvat. Explain the conditions for availing of Cenvat credit under Central Excise Act.

Q.6 State the circumstances were the goods imported can be confiscated.

Q.7 Explain the provisions relating to powers of customs officer under Customs Act.

Q.8 Enumerate the various customs duties that are chargeable on imported goods.

Q.9 Explain which export incentives are available to exporter under Customs Act.

Q.10 Explain the main provisions of Customs Act with regard to offences and prosecution.

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