

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
SUMMER - 2018
SUBJECT: CENTRAL EXCISE AND CUSTOM LAWS

Day: Tuesday
Date: 08/05/2018

S-2018-1560

Time: 02.30 PM TO 05.30 PM
Max. Marks: 100

N.B.:

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

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

- a) Assesse (Excise Act)
- b) Basic conditions for Excise Duty (Excise Act)
- c) Deemed Manufacture (Excise Act)
- d) Ware House (Customs Act)
- e) Baggage Rules (Customs Act)
- f) Prohibited Goods (Customs Act)

Q.2 Explain the features of Excise Duty under Central Excise Act.

Q.3 Describe the function and powers of excise authorities relating to Central Excise Duty.

Q.4 State the duties eligible to avail for CENVAT. Explain the conditions for availing of credit under CENVAT.

Q.5 Describe the provisions regarding Central Excise Duty exemptions available to small scale industries.

Q.6 State what is 'Excise Duty'? Explain various kinds of Excise Duty.

Q.7 State which are "Export Oriented Units". Discuss main characteristics of EOU.

Q.8 State under which circumstances the goods imported can be confiscated.

Q.9 Discuss the important provisions of Customs Act with regard to 'Penalties'.

Q.10 Write in brief:

- a) Bill of Lading.
- b) Export by Air.

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