

S.D.E.

**DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
SUMMER - 2018**

SUBJECT : CENTRAL EXCISE & CUSTOM LAWS

Day : **Wednesday** Time : **10.00 AM TO 01.00 PM**
Date : **30/05/2018** S-2018-4277 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 (Excise Act)
- b) Excisable Goods (Excise Act)
- c) Commission Agent (Excise Act)
- d) Dutiable Goods (Customs Act)
- e) Prohibited Goods (Customs Act)
- f) Importance of Customs Duty (Customs Act)

Q.2 Explain the scope of Excise duty under Excise Act.

Q.3 Discuss the administrative setup of Central Excise Authority. Explain general powers of Central Excise Officers.

Q.4 Distinguish between CENVAT on Capital goods and on inputs for production.

Q.5 Explain the main provisions of Central Excise Act regarding 'penalty'.

Q.6 State the provisions regarding settlement commission under the Central Excise Act.

Q.7 Discuss the main provisions of Customs Act with regard to offences.

Q.8 Describe in detail the formalities under Customs Act for warehousing of goods. State the documents to be executed for clearance of warehouse goods for home consumption.

Q.9 Explain rules regarding unaccompanied baggage.

Q.10 Explain the various authorities who are entrusted the work of administering the law of customs.

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