

S.D.E.

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :

SUMMER - 2018

SUBJECT: CENTRAL EXCISE & CUSTOMS LAWS

Day: **Wednesday**
Date: **30/05/2018**

S-2018-4265

Time: **10.00 AM TO 01.00 PM**
Max Marks: 100

N.B:

- 1) Attempt **ANY SIX** questions out of which **Q.No1** is **COMPULSORY**.
- 2) **Q. No 1** carries **20** marks and all other questions carry **16** marks.

Q.1 Write short note on **ANY FOUR** of the following:

- a) Deemed Manufacturer (Central Excise Act)
- b) Input (Central Excise Act)
- c) ER-1 (Central Excise Act)
- d) Imported Goods (Customs Act)
- e) Goods (Customs Act)
- f) Dutiable Goods (Customs Act)

Q.2 Define Excise duty. Explain various kinds excise duty.

Q.3 Explain various offences under Central Excise Act.

Q.4 Discuss the provisions regarding registration under Central Excise Act.

Q.5 Define Small Scale Industry (SSI). State the concession available to SSI in relation to excise duty.

Q.6 Explain the provisions relating to powers of the customs officer under Customs Act.

Q.7 Which export incentives are available to exporter under Customs Act

Q.8 Under what circumstances the goods imported can be confiscated.

Q.9 Explain the rules regarding unaccompanied baggage.

Q.10 Explain the different methods of valuation of excisable goods

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