

Diploma in Taxation Law (D.T.L.) (2015 Course) : WINTER - 2018

SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS

Day: Thursday
Date: 01/11/2018

W-2018-1705

Time: 02.30 PM TO 05.30 PM
Max Marks: 100

N.B.:

- 1) Attempt **ANY SIX** questions including **Q.No.1** is **COMPULSORY**.
 - 2) **Q.No.1** carries **20** marks and all other questions carry 16 marks each.
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- Q.1** Write short notes on **ANY FOUR** of the following:
- a) Commission Agent (Excise Act)
 - b) Manufacture (Excise Act)
 - c) Excisable Goods (Excise Act)
 - d) Customs Area (Customs Act)
 - e) Bill of Entry (Customs Act)
 - f) Role of Adjudicating Authority (Customs Act)
- Q.2** Elaborate the general procedure for valuation of Excisable Goods.
- Q.3** State and summarize the requirements of registration under the Central Excise Act.
- Q.4** Explain the main provisions regarding 'Penalty' under the Central Excise Act.
- Q.5** State the provisions regarding 'settlement commission' under the Central Excise Act.
- Q.6** Distinguish between Cenvat on capital goods and on inputs for production.
- Q.7** Explain the nature and kinds of custom duty under Customs Act.
- Q.8** Describe in detail the formalities under the 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 main provisions of Customs Act with regards to offences.

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