

**SDE**

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

**SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS**

Day: Thursday  
Date: 01/11/2018

**W-2018-4429**

Time: 10.00 AM TO 01.00 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.
- 

- 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 the 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 the 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 the Custom Act with regards to 'offences'.
- 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 various authorities who are entrusted the work of administering the law of customs.

\* \* \* \* \*