

SDE

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

SUBJECT: CENTRAL EXCISE AND CUSTOMS LAWS

Day : Thursday

W-2018-4413

Time: 10.00 AM TO 01.00 PM

Date : 01/11/2018

Max. Marks: 100

N.B.:

1) Attempt ANY SIX questions including Q. No. 1 which is **COMPULSORY**.

2) Q. No. 1 carries **20** marks and all other remaining questions carry **16** Marks.

Q.1 Write Short Notes on Any **FOUR**:-

- a) Stores u/s 2(38) (Customs Act)
- b) Job worker (Central Excise Act)
- c) Captive Consumption (Central Excise Act)
- d) Dutiable Goods (Customs Act)
- e) Deemed Manufacture (Central Excise Act)
- f) Conveyance (Customs Act)

Q.2 State the term 'Manufacturer'. Explain the provisions regarding registration of manufacturer under Central Excise Act.

Q.3 Explain the dutiability of Immovable Property under Central Excise Act.

Q.4 Explain the different methods of valuation of Excisable Goods.

Q.5 Explain who is eligible to avail Cenvat. State the conditions for availing the credit under Cenvat.

Q.6 State what is Small Scale Industry (SSI)? Explain the concessions available to SSI units in relation to excise duty.

Q.7 Explain the provisions of the Customs Act 1962 for valuation of goods for the purpose of Assessment.

Q.8 Explain the rules regarding unaccompanied baggage.

Q.9 Explain various kinds of custom duties under Customs Act.

Q.10 State under what circumstances the goods imported can be confiscated.

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