

DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :
WINTER - 2017

SUBJECT : CENTRAL EXCISE & CUSTOM LAWS

Day : **Thursday**
Date : **30/11/2017**

W-2017-1415

Time : **02.30 PM TO 05.30 PM**
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.
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Q.1 Write short notes on **ANY FOUR** of the following:

- a) First stage dealer (Central Excise Act)
- b) Capital Goods (Central Excise Act)
- c) Excisable Goods (Central Excise Act)
- d) Import and Export (Customs Act)
- e) Adjudicating Authority (Customs Act)
- f) Customs Area (Customs Act)

Q.2 State the general procedure of valuation of Excisable Goods.

Q.3 Define Small Scale Industry (SSI). State the concessions available to SSI in relation to excise duty.

Q.4 State the term excise duty. Explain various kinds of excise duty.

Q.5 State the offences under Central Excise Act.

Q.6 Explain the concept of "Manufacture" under Central Excise Act.

Q.7 Explain the provisions relating to powers of the customs officer under Customs Act.

Q.8 Explain the rules regarding un-accompanied baggage.

Q.9 State which export incentives are available to exporter under Customs Act.

Q.10 Explain the main provisions of Customs Act with regard to offences and prosecution.

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