

DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :
WINTER - 2017
SUBJECT: CENTRAL EXCISE AND CUSTOM LAWS

Day: Thursday
Date: 30/11/2017

W-2017-1423

Time: 02.30 PM TO 05.30 PM
Max. Marks: 100

N.B.:

- 1) Attempt **ANY SIX** questions including Q.No.1 which is **COMPULSORY**.
 - 2) Q.No.1 carry **20** marks and all other questions carry **16** marks each.
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Q.1 Write short notes on **ANY FOUR** following:

- a) Wholesale Trade (Excise Act)
- b) Proper Officer (Excise Act)
- c) Power of the Board of Central Excise and Custom.
- d) Baggage Rules (Customs Act)
- e) Ware House (Customs Act)
- f) Custom Area (Customs Act)

Q.2 Excise is a duty on goods, yet the excise law does not define goods. State how excise department would determine whether a particular thing to 'goods' to bring it within the scope of the excise duty.

Q.3 Explain the term 'CENVAT CREDIT'. Discuss the availability and non - availability of CENVAT CREDIT.

Q.4 State the exemptions available to SSI units under Central Excise Act.

Q.5 State the powers on central excise officer under the Central Excise Act.

Q.6 Explain the main provision of the Central Excise Act regarding 'Offences' and 'Penalties'.

Q.7 Explain the nature and types of Custom Duty under Customs Act.

Q.8 Discuss the provisions relating to clearance of Exported Goods under Customs Act

Q.9 Explain the provision of the Custom Act regarding 'Appeal and Revision'.

Q.10 Explain in brief the following with regards to Customs Act:

- a) Search seizure and Arrest.
- b) Custom Station.

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