

**S.D.E.**  
**DIPLOMA IN TAXATION LAW (D.T.L.) (2015 COURSE) :**  
**WINTER - 2017**  
**SUBJECT: CENTRAL EXCISE & CUSTOMS LAWS**

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

**W-2017-4074**

Time: **10.00 AM TO 01.00 PM**  
Max Marks: 100

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**N.B:**

- 1) Attempt **ANY SIX** questions out of which **Q.No1** is **COMPULSORY**.
  - 2) **Q. No 1** carries **20** marks and all other questions carry **16** marks.
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- Q.1** Write short note on **ANY FOUR** of the following:
- a) Stores u/s2(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** Define 'Manufacturer'. Explain 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** Define Small Scale Industry (SSI). State the concession available to SSI 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 customs duties under customs Act.
- Q.10** Under what circumstances the goods imported can be confiscated.

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