

SATALAJ-I: APRIL/MAY-2012

SUBJECT: CENTRAL EXCISE AND CUSTOM LAWS

Day: **Thursday**
Date: **21.06.2012**

Time: **10:00 AM TO 1:00 PM.**
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 questions carry **16** marks each

- Q.1)** Write short on any **FOUR** of the following.
- a) Manufacture (Central Excise Act 1944)
 - b) Adjudicating authority (Central Excise Act 1944)
 - c) Factory (Central Excise Act 1944)
 - d) Prohibited Goods (Customs Act 1962)
 - e) Offences by Companies (Customs Act 1962)
 - f) Bill of Entry (Customs Act 1962)
- Q.2** Define 'Excise Duty. Explain the various types of excise duties under the Central Excise Act 1944
- Q.3** Explain the procedure for obtaining registration under the Central Excise Act 1944
- Q.4** State the powers of Central Excise Officer under the Central Excise Act 1944..
- Q.5** Enumerate the concessions available to a manufacturer of excisable goods in the case of a small-scale industrial unit
- Q.6** State various offences under Central Excise Act 1944
- Q.7** Explain the nature and kinds of custom duties under Customs Act 1962.
- Q.8** State and Explain the provisions of the Customs Act 1962 which relates to grant of exemption from customs duty.
- Q.9** Explain the important provisions of Customs Act 1962 with regard to penalties.
- Q.10** Explain the provisions regarding Appeal to the High Court as per Customs Act 1962

S.D.E

SATLAJ: APRIL/ MAY 2012
SUBJECT: WELATH TAX AND SERVICE TAX

Day : **Wednesday**
Date : **20-06-2012**

Time: **10:00AM TO 1:00 PM.**
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 questions carry **16** marks each.

Q.1 Write short notes on Any **FOUR** of the following

- a) Valuation Date (Wealth Tax Act 1957)
- b) Company (Wealth Tax Act 1957)
- c) Assessee (Wealth Tax Act 1957)
- d) Payment of Service Tax (Service Tax Act)
- e) Service Tax Audit (Service Tax Act)
- f) Certificate of Enrolment (Profession Tax Act)

Q.2 Mr. Y has the following assets and liabilities on the **31st March 2011**.

	Rs.
Residential House self occupied	40,00,000
Farm house situated at 15 km away from the local limits of kolkatta	10,00,000
Car for personal use	6,00,000
Jewellery	20,00,000
Aircraft for personal use	2,00,00,000
Cash in hand	2,00,000
Urban land (Construction is not permitted)	15,00,000
Shops given on rent	18,00,000
Gold deposit bond	15,00,000
Loan taken for the purchase of Aircraft	80,00,000

Compute the net wealth of Mr. Y for the Academic year 2010-11.

Q.3 Define the term 'Assets'. Explain the provisions regarding exempted assets u/s 5 of the Wealth Tax Act 1957.

Q.4 Explain the powers of Wealth Tax Authorities with special reference to search and seizure under Wealth Tax Act 1957.

Q.5 Explain in brief with reference to Wealth Tax Act 1957

- i) Best Judgment Assessment
- ii) Wealth Escaping Assessment

Q.6 Explain the provisions regarding scope of liability to Wealth Tax u/s 6 of the Wealth Tax Act 1957.

Q.7 Discuss the procedure for obtaining registration certificate under Service Tax Act.

Q.8 Explain the provisions regarding taxable service and exemptions under Service Tax Act.

Q.9 Write in brief:

- i) Interest on delayed payment (Service Tax)
- ii) Power to grant exemptions from service Tax (Service Tax)

S.D.E

SATALAJ-I: APRIL/ MAY-2012
SUBJECT: CENTRAL SALES TAX AND M. VAT ACT 2002

Day: Tuesday
Date: 19-06-2012

Time: 10:00AM TO 1:00 P.M.
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 questions **CARRY 16** marks each.
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- Q.1** Write short note on ANY FOUR of the following:
- a) Declared Goods (CST)
 - b) Turnover (CST)
 - c) Person (CST)
 - d) Tax Identification Number (TIN No. Under MVAT Act 2002)
 - e) Business (MVAT Act 2002)
 - f) Issue of Tax Invoice (MVAT Act 2002)
- Q.2** When a sale or purchase of goods said to take place in the course of Inter state trade or commerce.
- Q.3** "Sales Tax Law of every state shall be subjected to restrictions and conditions". Explain in brief.
- Q.4** State the provisions regarding penalty u/s 10 of the C.S.T Act 1956.
- Q.5** Explain the provisions and rules regarding registration of dealer under C.S.T. Act 1956.
- Q.6** State the provisions regarding Liability in special cases under CST Act 1956.
- Q.7** When does the dealer be comes liable to pay tax under MVAT Act 2002.
- Q.8** Explain the provisions of non- admissibility of set-off under MVAT Act 2002.
- Q.9** Explain the provisions for 'Refund' under the MVAT Act 2002.
- Q.10** State the provisions for "Composition of Tax" and explain who can opt for the scheme of composition of tax .