

S.D. f1.

SATA LAJ.;I- O~ t !tJOv.:2lJD&
SUBJECT: CENTRAL EXCISE AND CUSTOM LAWS

Day *wednesday*
Dat *03- t2-20DB*
e

Time: Q~30 P.M-TD 5.'30. P.r'K1.
Max. Marks : 100

N.B.:

- 1) Answer 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 .

~~~~~  
==

Q.1 Write short notes on any FOUR of the following:

- a) Excisable Goods (Excise Act)
- b) Deemed Manufacture (Excise Act)
- c) Factory (Excise Act)
- d) Warehouse (Custom Act)
- e) Adjudicating Authority (Custom Act)
- t) Importance of Custom Duty.

Q.2 Explain the nature and scope of excise duty under Central Excise Act, 1944.

Q.3 Describe the various authorities entrusted with the work of administering the law of Central Excise in India.

Q.4 Explain the special features of CENV AT.

Q.5 Discuss the various methods for determination of assessable value of excisable goods under Central Excise Act.

Q.6 Explain the provisions regarding penalties under Central Excise Act.

Q.7 Discuss the role and importance of Custom Duty. Why are importation and exportation of certain goods prohibited?

Q.8 Explain the items includable in determining assessable value under Custom Duty Act.

Q.9 Which export incentives available to an exporter under Custom Act?

Q.10 What are the provisions for the following offences under Custom Act?

- a) Refusal of X-rayed.
- b) Offences by Companies.

e)

SATALAJ -I : OCT.. /tJOV- 2DD~  
SUBJECT: INDIAN INCOME TAX ACT, 1961

Day \.\)~dl1e6d4  
Date Y '2.6-' ,.  
20D2.

Time: 2~\3D.RM,10  
5~3 Max. Marks: 100

OPM

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 remaining questions carry 16 marks each.

Q.1 Write Short notes on ANY FOUR of the following: a)

- A) Agricultural Income
- b) Revenue Receipt and Capital Receipt
- c) Income Escaping Assessment
- d) Previous Year
- e) Casual Income
- f) Provisions us/ 80 G

Q. 2 Explain the provision regarding residential status of different Assessee under Income Tax Act.

Q. 3 Mr. Atul is a District Magistrate of Agra. He is living in a furnished bungalow provided by the Government free of rent. His salary is Rs. 15,000 per month. The rent of unfurnished bungalow as per Govt. rules is Rs. 1,000 p.m., but its fair rental value is Rs. 7,500 p.m. He is provided furniture of the value of Rs. 20,000. He is getting Rs. 500 p.m. as entertainment allowance and 10% D.A. Calculate his taxable Salary.

Q.4 Mr. X has two houses. First, whose municipal valuation is Rs. 37,500 is kept by him for his own residence and the second, whose municipal valuation is Rs. 50,000 has been let out @ Rs. 5,000 p.m. Following are the expenses relating to these two houses

|                                                        | First House<br>Rs. | Second House<br>Rs. |
|--------------------------------------------------------|--------------------|---------------------|
| Municipal Tax                                          | 6,000              | 10,00               |
| Land Revenue                                           | 100                | 125                 |
| Interest on loan taken for reconstruction of the house | 32,000             | 2,100               |
| Fire Insurance Premium                                 | 450                | 1,200               |

Compute Mr. X's income from houses property for A.Y. 2007-08.

Q. 5 Enumerate any ten items of income which do not form part of Total Income.

Q.6 What is capital gain? What are the kinds of capital gain and what is the procedure of computation of capital gain?

Q. 7 What deductions are allowed while computing the income under the head "Income from House property."

Q. 8 . Explain the provision regarding set off and carry forward and set off of Losses under Income Tax Act.

Q.9 Discuss the powers of the Commissioner of Income Tax Act.

Q.10 Explain the provisions regarding advance payment of Tax under Income Tax Act.

**S·D·E,**  
**SATALAJ • J~ OCl.. INOV\_~\_200g**  
**SUBJECT: CENTRAL SALES TAX AND M.V AT ACT**

Time: **2:30DRM**, **D S~30 p. file**  
Max Marks: 100

Day: *FYlddy*  
Date: '2.8-/1- 2011g  
N.B.

1 Attempt ANY SIX questions out of which Q. NO.1 is COMPULSORY. 2  
Q.1 carries 20 marks and all other carry 16 marks each.

Q.1 Write short notes on ANY FOUR of the following ..

- a) Manufacture (C.S.T)
- b) Place of Business (C.S.T)
- c) Declared goods (C.S.T)
- d) Composition Scheme (M.V A T)
- e) Capital goods (M.V A T)
- f) Dealer (M.V AT)

Q.2 When a sale or purchase of goods said to take place outside the State?

Q.3 Discuss the provisions regarding Liabilities and obligation of Liquidator of the company and director of Private company in Liquidation under Central sales Tax Act.

Q.4 Discuss the Liability of a dealer to tax on Inter-State Sales under C.S.T Act.

Q.5 Explain the provisions of the C.S.T Act regarding registration of dealer.

Q.6 Explain the provisions regarding penalties under C.S.T Act, 1956.

Q.7 Explain the provisions regarding set off and refunds under M. V AT Act.

Q.8 Discuss the provisions regarding incidence and levy of Tax under M.V A T Act, 2002.

Q.9 Explain the salient features of Maharashtra Value Added Tax.

Q.10 What are the provisions of the Maharashtra Value Added Tax Act, 2002 with regard to offences and penalties?

S.D.E.  
SATALAJ -I: Oct INOV~ 20D8  
SUBJECT: WEALTH TAX AND SERVICE TAX

Day: MD., day Date:  
DI " I '2 -2 OIH~

Time: 2~3DP.MTD  
5~a.OP,M. Max. Marks: 100.

N.B.:

- 1) Attempt any SIX questions out of which Q. No 1 is COMPULSORY.
- 2) Question No.1 carries 20 marks and all other carry 16 marks each.

Q.1 Write short notes on any FOUR of the following:

- a) Net wealth
- b) Asset (W.T.Act)
- c) Assesses (W.T.Act)
- d)Penalty for late filing of profession tax Return
- e) Service Tax regarding mandap contractor
- 1) Certificate of enrolment.

Q.2 Mr .X has the following Assets and Liabilities on31<sup>st</sup> March 2007

|                                                   | Rs.       |
|---------------------------------------------------|-----------|
| a)Two residential houses self occupied            | 25,00,000 |
| b)Farm louse situate 30 km away from local limit. | 10,00,000 |
| c)Car for personal use                            | 13,50,000 |
| d)Shares to companies                             | 15,00,000 |
| e)Shares in H.D.F. property                       | 10,00,000 |
| f)He took a Loan to purchase farm House           | 5,00,000  |

Compute the net wealth ofMr. X for the Assessment Year 2007-08

- Q.3 Explain the provisions regarding penalties under Wealth Tax Act.
- Q.4 What are the provisions regarding deemed assets u/s 4 of the Wealth Tax Act.
- Q.5 Discuss the provisions regarding wealth Tax Liability in special cares under Wealth Tax Act.
- Q.6 What are the provisions regarding concealment of Wealth under wealth Tax Act.
- Q.7 Define the term 'service' under the service Tax Act and mention any 8 taxable services.
- Q.8 Explain the procedures of registration of service provider under Service Tax Act.
- Q.9 Discuss the provisions regarding different types of assessment under service Tax Act.
- Q.10 Discuss the provisions under profession Tax Act, regarding filing of Return in case of Employer.