DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2008

PART-I PAPER-II
CENTRAL EXCISE LAW, TARIFF AND PROCEDURE (WITH BOOKS)

Date: 01.09.2008 Maximum Marks: 150
Time: 1430 to 1730 hours Pass Marks: 100

NOTE:

1. In all you have to answer **SIX** questions. **Two questions from Part – B are compulsory.** All questions carry equal marks. Part-wise division of marks to questions or parts thereof has been indicated against each part.
2. Please cite relevant sections, rules, regulations, instructions, notifications and case law, if any, in support of your answer. Marks will be deducted if these are not cited.
3. Please answer precisely and to the point. No credit will be given for verbose and irrelevant answers.
4. You can answer either in Hindi or in English.

PART-A

Q.1 (a) Where and how are the following defined?

(i) assessee
(ii) excisable goods
(iii) warehouse
(iv) assessment
(v) manufacture
(vi) capital goods
(vii) compounding authority
(viii) LTU
(ix) input
(x) wholesale dealer 15 (1.5 x 10)

(b) Under the Central Excise Act, who is required
(i) to take registration
(ii) who is exempt
(iii) what is the fee for registration and does it have to be renewed (10)

Q.2 (a) What are the major ingredients of assessment? (10)

(b) What are the aids available for classification of a product? (10)

(c) Who has the power to issue instructions or orders for ensuring uniformity in classification? (5)

Q.3. (a) What are the essential conditions for the application of Transactional value? (5)

b) What are the various charges that are to be included in determining Transactional Value ? (10)

(c) How is value to be determined in case of goods manufactured on job-work basis?
(5)

(d) How are samples to be valued? (5)

Q.4 (a) What is the procedure for the movement of petroleum products without payment of duty
(10)

(b) Can excise duty be charged on the basis of capacity of production? What are the goods notified under this. What is the procedure for products covered by this scheme? (15)

Q.5 (a) What is an Account Current? Discuss its salient features. (5)

(b) What returns are required to be filed by an assessee, indicate their due dates. (10)

(c) What is the relevant rule and date for payment of duty? What happens if an assessee defaults on payment? (10)

Q.6 (a) What are the procedures for scrutiny of assessment? (10)

(b) What are the salient features of an invoice? (10)

(c) What is the procedure for provisional assessment? (5)

Q.7 (a) Outline the procedure for Export to Nepal (10)

(b) How can as assessee claim refund. How are these claims to be audited? (5)

(c) Under what circumstances can interest be charged by the Department, and can these provisions be applied to cases prior to 28.9.1996 (5)

(d) Are there any provisions for payment of duty under-protest? (5)

PART – B

Q.8 Write short notes on:

(a) LTU

(b) Value based on Retail Sale Price

(c) SSI Exemption

(d) Compounding of offences

(e) E-payment (5 x 5 = 25)

Q.9 (a) State the principles of E.A. 2000. (5)

(b) What is the role of the auditor and his authority under the Central Excise

Law? (5)

(c) What are the preparatory steps to be taken by the auditor before commencing an audit? (10)

(d) What are the standards that an audit plan must meet? (5)

Q.10 (a) When were the CENVAT Credit Rules introduced and what is their scope? (5)

(b) State the types of duty on which credit can be taken, and how the credit so taken can be utilized. (10)

(c) What obligation does the assessee have under these rules? (5)

(d) What are the documents on which CENVAT Credit can be taken? (5)

Q.11 (a) Under what conditions is a SCN issued, specify the time limit. (5)

(b) What are the options available to an assessee in case of rejection of a rebate claim by the A.C. and Commissioner (Appeal)? (5)

(c) Who can review an order passed by

(5)

(i) Commissioner (Appeal)

(ii) Commissioner of Central Excise, and what happens in case of disagreement?

(d) Does the Commissioner (Appeal) have the power to remand a case back to the original adjudicating authority? Discuss with judgements. (10)

Q.12 (a) Indicate the Tariff Heading and Sub-Heading of the Central Excise Tariff Act, 1985

(i) Ferro-cerium

(ii) Pseudoionone

(iii) Bellies (Streaky) and cuts thereof

(iv) Basil

(v) Gutta-percha (5 x 3 = 15)

(b) State the legal provisions enabling the proper officer to perform the following

(i) power to grant exemption of duty

(ii) to pay fine in lieu of confiscation

(iii) power to impose penalty

(iv) power to issue summons

(v) power to collect jute cess (5 x 2 = 10)

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