

Roll No.....

**BBA-604(O)**

**BBA (Semester-VI) Examination-2014**

**Paper: IV**

**Indirect Taxes**

Time: Three Hours]

[Maximum Marks: 75

**Note: Attempt all the five questions. Each question carries 15 marks.**

1. Explain any three of the following
  - a. Normal Price in Excise Law
  - b. Sale or Purchase in the course of export and Import
  - c. Penultimate Sale under the Central Sales Tax Act 1956.
  - d. Manufacturers
  - e. Certificate of Registration under the central excise act 1944
  - f. Basics of payment of Excise Duty
  
2. What is 'captive consumption'? Is excise duty charged on goods captively consumed?

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Or

Define excisable goods as mentioned in Central Excise Act 1944. Who are the persons liable to pay Central Excise Duty?

3. Describe the important points to be noted in the clearance of imported goods for home consumption.

Or

Discuss the rules and procedures for export of excisable goods under rebate claim in the central excise law.

4. What is the relevant date for levy of custom duty? How will you assess custom duty on pilfered goods?

Or

Explain 'duty draw back' under the customs act 1962. What are the legal provisions relating to provisional assessment of goods under the customs act 1962?

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5. What is meant by 'taxable turnover' under the Central Sales Tax Act 1956? Explain 'F Form' under the Central Sales Tax Act 1956.

Or

Discuss the procedure for the registration of M/s Prototype Company Ltd. as 'dealer' under the Central Sales Tax Act 1956. What are the benefits which may be available to M/s Prototype Co. Ltd. in the case of registration under the Central Sales Tax Act 1956?

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