

Roll No. ....

Subject Code—727-X

**P.G. Diploma EXAMINATION**

(Re-appear)

**TAXATION**

**PGDT-103**

**Central Excise Tax**

*Time : 3 Hours*

*Maximum Marks : 100*

**Note :** Attempt *Five* questions in all. Q. No. **1** is compulsory. All questions carry equal marks.

**1.** Explain in not more than **50** words each :

- (a) Assessment Year *vs.* Accounting Year
- (b) Classification of goods
- (c) Deemed export
- (d) Deemed manufacture
- (e) Return of goods
- (f) Assessable value

- (g) Mode of recovery of excise duty
  - (h) Penalties for excise evasion
  - (i) Goods
  - (j) Value Added Tax.
2. Discuss in detail the central excise duty rate structure based on the classification of goods.
  3. Explain in detail the preview of CENVAT and also discuss in detail the various provisions of CENVAT.
  4. Briefly go through the history of excise duty structure in India. Examine its present structure. Do you think that the introduction of VAT will be affecting it, and if so, give your point of view.
  5. Write short notes on the following :
    - (a) Recovery provisions in the Central Excise Act
    - (b) Tax-avoidance and Tax-evasion; give at least two examples for each.
  6. Discuss the various incentives available under the Central Excise Act for the promotion and boosting of exports.

7. Comment on the role of Central Excise Tax for a developing economy where generally the imports are higher than exports.
8. Write a note on the export procedure in case of small scale industries under the Central Excise Act.