

# E-exercise

On

CALL BOOK

IN

INDIRECT TAXES

## Call Book in Indirect Taxes

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### **Note:**

In this **e-Exercise Book**, the reader can check his understanding and knowledge about *Call Book in the Customs and Excise Department*. Though all efforts have been made to make this exercise book error free, but it is possible that some errors might have crept into it. If you notice any errors or if you have any suggestion to improve this exercise book, the same may be brought to our notice through email on the e-mail addresses: [rtinacenkanpur@yahoo.co.in](mailto:rtinacenkanpur@yahoo.co.in) or [goyalcp@hotmail.com](mailto:goyalcp@hotmail.com). This may not be a perfect **e-Exercise Book** and all are requested to assist us to make it better.

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### Take the following Quiz & Test your knowledge

Identify the most appropriate choice by choosing the correct option out of four options given below.

**Q.No.1: Call book cases are those cases, -**

- (a) which are pending before CESTAT;
- (b) which are pending before Advance Ruling Authority;
- (c) which cannot be adjudicated on account of specified reasons prescribed by CBEC vide Circular No. 162/73/95-CX, dated 14.12.1995;
- (d) which cannot be adjudicated for want of Relied Upon Documents.

**Q.No.2: What are the cases, which can be transferred to call book?**

- (a) Cases admitted & pending before Settlement Commission.
- (b) Provisional assessment cases
- (c) Cases returned by CESTAT for de novo adjudication;
- (d) Cases pending for want of Test Report.

**Q.No.3: A case can be transferred to call book with the approval of**

- (a) \_\_\_\_\_
- (a) Commissioner
- (b) Additional Commissioner
- (c) Chief Commissioner
- (d) Deputy Commissioner

**Q.No.4: Call book register is to be reviewed periodically at an interval of,-**

- (a) one year
- (b) six months
- (c) one month
- (d) three months

**Q.No.5: Following is not a ground for transfer of case to Call book category.**

- (a) Where Department has gone in appeal before the Appropriate Authority?
- (b) Where injunction has been issued by SC/HC.
- (c) Case which has been admitted by Settlement Commission
- (d) Case of provisional assessment

**Q.No.6:** Protective SCN is issued to the party when,-

- (a) Audit para is contested by the Department.
- (b) Audit Para has been admitted by the Department.
- (c) Audit para is contested by the Party.
- (d) Audit Para has been admitted by the Party.

**Q.No.7:** When Audit Para raised by C &AG office questions the correctness of Board's Circular /instruction, then what course of action should be taken by the Department?

- (a) Immediately bring the same to the notice of Board with a request to furnish reply to C &AG.
- (b) Issue protective SCN and furnish reply to C &AG Office contesting the Audit Para.
- (c) Admit the Audit Para and issue SCN to the party.
- (d) Issue SCN to the party and adjudicate the same by confirming the demand.

**Q.No.8** When Audit Report from C &AG is received in the Commissionerate, what is course of action to be taken by the Commissioner?

- (a) Action is to be taken by furnishing reply to the PAC section on those Audit Paras included in the Audit Report which pertains to the Commissionerate.
- (b) No action is required to be taken by the field formation.
- (c) Paras pertaining to other Commissionerates should be examined and considered for looking for similar problem in the Commissionerate's jurisdiction also.
- (d) As report on Audit para is given by the Board, therefore, there is no role for Commissioner in the Audit report.

Which of the above statements are correct?

- (a) Only (a)
- (b) Only (c)
- (c) Both (a) and (c)
- (d) Both (a) and (d)

**Q.No.9:** Reply to the Audit para included in the Audit report of C &AG office is given by \_\_\_\_

- (a) the Ministry;
- (b) the Commissioner
- (c) the Divisional Deputy Commissioner or Assistant Commissioners
- (d) the Ministry on the basis of input provided by the Concerned Commissionerate.

**Q.No.10:** If any audit objection of C & AG office is not admitted by the Department, then what is the most appropriate course of action?

- (a) Protective SCN is issued and Reply is to be given to audit that objection is not admissible and reasons for the same to be given in the reply.
- (b) Protective SCN is issued and transferred to call book. Reply to be given to the audit contesting the objection along with reason thereof.
- (c) Protective SCN is issued and may be adjudicated at the earliest. Reply to be given to audit contesting the objection and enclosing therewith a copy of Adjudication order passed in the matter.
- (d) Reply to the audit is given contesting the objection alongwith the ground thereof. Response of the audit is to be awaited before issuing the protective SCN.

**Q.No.11:** If on receipt of Audit objection, no action is taken by the Department resulting in loss of revenue, then in such a situation, what could be consequence on the officer concerned?

- (a) No action could be taken by the Department against the officer.
- (b) Responsibility may be fixed on the officers responsible for loss of revenue.
- (c) Action can only be taken against the officials of the Ministry, not against the field officers.
- (d) Action can only be taken against the junior officers only, not against the senior officers.

**Q.No.12:** In cases where audit objection is contested by the Department and protective SCN is issued by the department, then at what stage, SCN can be adjudicated?

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- (a) Immediately after furnishing reply to the Audit.
- (b) Six months after furnishing reply to the Audit.
- (c) When LAR has not been converted in SOF and not admitted by the Department, the SCN issued may be adjudicated after a period of one year from the date of sending reply to LAR.
- (d) We should check the practice on the issue in the various field formations in the country and then determine the further course of action.

**Q.No.13:** SCN transferred to call book can be taken with the permission of the \_\_\_\_\_.

- (a) Chief Commissioner
- (b) Ministry
- (c) C & AG office
- (d) Commissioner

**Q.No.14** Under what situation, SCN transferred to the call book can be taken out of call book?

- (a) When the grounds on basis of which a SCN has been transferred to call book, ceases to exist.
- (b) It depends upon the overall pendency position of SCNs in the Commissionerate.
- (c) SCN can be kept in the call book for five years.
- (d) SCN, when transferred to call book, cannot be taken out of call book any point of time.

**Q.No.15:** Who is required to maintain call book register?

- (a) Ministry
- (b) Chief Commissioner
- (c) Range officer
- (d) Adjudication section of the Commissionerate or Division.

**Answer Key:**

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|----|-----|-----|-----|-----|-----|
| 1. | [c] | 6.  | [a] | 11. | [b] |
| 2. | [a] | 7.  | [a] | 12. | [c] |
| 3. | [a] | 8.  | [c] | 13. | [d] |
| 4. | [c] | 9.  | [d] | 14. | [a] |
| 5. | [d] | 10. | [b] | 15. | [d] |

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