

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

(PAPER-I) CENTRAL EXCISE (Without Books)

Date : 10.08.2021

Time : 10.00 AM To 1.00 PM

MAXIMUM MARKS: 100

PASS MARKS: 50

Note:

1. Question No. **1 (One) & 5 (Five) are compulsory.**
2. Candidates have options to answer in Hindi.

3. Use of Mobile/Smart Phones is strictly prohibited during examination.

Q.No.1 **Discuss briefly about the audit process followed as per the Excise Audit Manual, starting from Selection of Taxpayer till submission of Report. (Maximum 250 Words) [10]**

Q.No.2 **Explain the following-**

- (i) What is deemed Export? [4]
- (ii) What is category of supplies made by manufacturers and supplies made by main or sub-contractor? [4]
- (iii) Benefit of deemed Export? [2]

Q.No.3 **Explain the following alongwith legal provisions: - (Answer the following in 200 words)**

- (i) What is exemption from duty under Section-V(A) and who is empowered to grant the said exemption? What is adhoc exemption? [5]
- (ii) What is small scale industry and exemption granted to SSI? What is brand name and what are the implications on revenue collection? What is Clubbing of Clearances? [5]

Q.No.4 **Write a detailed note regarding registration process followed by the Central Excise Department in the following steps. (Answer any five questions) [5X2=10]**

- (i) Category of person, required registration?
- (ii) Category of person, exempt from registration?
- (iii) Registration Certificate is issued by whom and does any signature required?
- (iv) Is there any fee required to be paid by the taxpayer?
- (v) What is the process followed for "Intimation of any change" in registration certificate?
- (vi) What is the process followed for "deregistration"?
- (vii) What is the process followed for the "Revocation" and "Suspension" of Registration?
- (viii) What is the process followed for the "Deemed" Registration for duty free shop?
- (ix) What is the process followed for the Single Registration for Multiple premises in certain cases?

Q.No.5 **Whether the following goods are excisable or not? (Give the answer in form of 'Yes' or 'No') [20X0.5=10]**

- (i) What is the self-assessment under Central Excise?
- (ii) What are the conditions for levy of Excise Duty?
- (iii) Whether goods should be marketable for being excisable?
- (iv) Whether Excise duty can be levied from immovable properties?
- (v) Is turn key projects (Steel, Cements or power plants) are excisable?
- (vi) Tanks used for storage of petroleum in oil refineries are excisable or not?
- (vii) Refrigeration or air conditioning plants comprising compressors/insulators are excisable or not?
- (viii) Air Conditioning units are excisable or not?
- (ix) Plants & Machineries assembled at site are excisable or not?
- (x) Drawing, Designs manuals & technical materials are goods and liable to duty on their total transaction value?
- (xi) Storage units, running counters, wall & kitchen units which are ordinarily not removable are excisable?
- (xii) Payment of duty on exempted goods makes it liable to duty?
- (xiii) Physician samples sold in the market are excisable or not?
- (xiv) Repair and reconditioning of an article makes it excisable?

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

- (xv) Labeling or re-labeling of containers and repacking for bulk to retail shall amount to manufacture as per Chapter Note-11 and 3 of Chapter 29 and 32?
- (xvi) Refilling of gas from tanker to cylinder amounts to manufacture or not?
- (xvii) A customer becomes manufacturer, once he supplies the raw materials for getting goods manufactured according to his drawing or trade name?
- (xviii) Persons getting their goods produced or manufactured falling under chapters 61, 62 & 63?
- (xix) Meal Vouchers are goods?
- (xx) Repackaging of imported goods in small containers and putting labels thereon?

Q.No.6 Write Short Notes in 100 words on each of the following topics:- (Answer any four question) [4X2.5=10]

- (i) Removal of excisable goods on payment of excise duty.
- (ii) Explain duty payment under Rule-4(2).
- (iii) Compounded levy scheme under Rule – 15.
- (iv) Duty on Pan Masala & Pan Masala Containing Tobacco (Gutkha) as per Section – 3.
- (v) Removal of goods from FTZ, EOU and SEZ to DTA.
- (vi) Storage of non-duty paid goods out-side the factory premises.

Q.No.7 Answer any one of the following- [10]

- (i) Write in detail the Goods & Services eligible for CENVAT Credit or
- (ii) What is CENVAT credit and persons eligible and documents eligible for availing CENVAT credit?

Q.No.8 Write Short Notes- (Answer any two questions) [2X5=10]

- (i) Payment of Central Excise duty and action in case of default in payment of duty as per Rule-8(3) & Rule-8(3A)
- (ii) Duty free import authorization scheme.
- (iii) Drawback of Customs, Excise duties/Services. What is all Industry rate?
- (iv) Zero duty export promotion of Capital Goods Scheme?
- (v) Advance Authorization Scheme.

Q.No.9 Answer any four of the following- [4X2.5=10]

- (i) What is Search and who is authorized to conduct the searches?
- (ii) What is seizure?
- (iii) The summon process
- (iv) The provision of arrest and who is competent to arrest a person?
- (v) Provisional release of seized goods.
- (vi) What is confiscation and penal provisions to impose the penalty?

Q.No.10 Write a short note on following topics. (Answer any four questions) [4X2.5=10]

- (i) Discuss about adjudication process and monitory powers of various adjudicating authorities.
- (ii) Discuss prosecution under Central Excise and who is competent to issue the prosecution order.
- (iii) Compounding of offences.
- (iv) Settlement Commission.
- (v) Ombudsman and its role.
