Departmental Examination of Inspectors of Central Excise (Paper-I)

Central Excise (Without Books)

Date: 09.12.2014

Pass Marks: 50

Maximum Marks: 100

NOTE: All questions carry equal marks. Question number 2 is compulsory. Attempt any four out of remaining six questions. Proper Authority should be necessarily quoted while answering.

1. Excise duty can be levied on those goods which are
   (a) Manufactured in India
   (b) Sold in India
   (c) Removed from the factory
   (d) None of the above

2. Dutiable goods means
   (a) Goods are subject to Central Excise duty
   (b) Goods which are exempted from excise duty
   (c) Non excisable goods
   (d) Goods not at all mentioned in the Central Excise Tariff

3. Place of Removal under Central Excise means
   (a) Removing the goods from the place of distributor
   (b) Removing the goods from the place of Customs Station
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4. Non-Dutiable goods means
   (a) Name of the product not mentioned in the Tariff Act
   (b) Name of the product mentioned in the Tariff Act with the Rate of Duty
   (c) Name of the product mentioned in the Tariff Act with the Zero Rate
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5. Karnataka utpad shukl kariyakon ki vimargi pariksha

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(5) Payment of Central Excise Duty depends up on
(a) Removal of goods from the place of removal
(b) Manufacture of goods in the factory
(c) Deemed manufacture of goods
(d) Removal of goods for branch transfer

(6) विनिर्माता द्वारा विनिर्मित मद्यपाक माल पर उत्पाद शुल्क निर्मिती को देने है :
(a) राज्य सरकार
(b) केंद्र सरकार
(c) स्थानीय प्राधिकरण

(6) The excise duty on alcoholic goods manufactured by the manufacturer is payable to
(a) State Government
(b) Central Government
(c) Corporation
(d) Local authority

(7) निर्मित की जाने वाली सामग्री के उत्पादन के समय धारणामय भी है?
(a) केंद्रीय उत्पादन शुल्क (वीईडी)
(b) विशेष उत्पादन शुल्क
(c) शिशु उपकरण (सेस)

(7) Which of the following duties is covered under the First Schedule of the Central Excise Tariff Act?
(a) Basic Excise duty
(b) Special Excise Duty
(c) Additional Excise Duty
(d) Education Cess

(8) Which of the following duties is under the purview of the State Government?
(a) Central Excise duty
(b) Customs duty
(c) Service tax
(d) VAT

(9) वह कौन सा माल है जो अभी भी मौलिक नियंत्रण में है?
(a) प्लास्टिक उत्पाद
(b) सिगरेट उत्पाद
(c) ग्लास उत्पाद

(9) Which are the goods still under the physical control?
(a) Plastic products
(b) Cigarette products
(c) Apparel products
(d) Glass products

(10) उत्पाद 'X' के निर्मिती के समय 14% प्रतिशत आधारित उत्पाद शुल्क अधिसूचित किया जा सकता था। अभी रेट करने (हटाने) के समय शुल्क का दर 8% प्रतिशत है। उत्पाद 'X' के लिए क्या शुल्क लगाया जा सकता है?
(a) 14% (७०)
(b) 8% (६०)
(c) 11% (औसत)
(d) शुल्क (क्योंकि दर परिवर्तित हो गया है)

(10) At the time of manufacture of product X attracts 14% BED. At the time of removal the rate of duty is 8%. Which is the duty attracts for the product X
(a) 14% (७०)
(b) 8% (६०)
(c) 11% (Average)
(d) Zero (Because the rate has changed)

(11) केंद्रीय उत्पादन शुल्क नियम 2002 के नियम 15 के अनुसार उन विनिर्मिताओं को शुल्क के समय गुणात्मका का विकल्प उपलब्ध था जो निर्मिति केंद्रों में से कोई वस्तु विनिमय करते हैं :-
(a) एलूमिनियम क्षेत्र
(b) प्लास्टिक उत्पाद
(c) स्वर्ण उत्पाद
(d) कृषि उत्पाद

(11) As per Rule 15 the Central Excise Rules, 2002, the option of paying duty is available to those manufacturers who manufacture.
(a) Aluminium circles
(b) Plastic Products
(c) Gold Products
(d) Agriculture Products

(12) बाद और माय अधिनियम, 1976 और उपश्रम के दर से समबन्धित भारत सरकार द्वारा जारी अविस्तरण के अधीन निर्मितिकर्तानार विनिमय माल का शुल्क निर्धारण किया जा सकता है।
(a) अधिकार स्फुटकर कीमत
(b) संयुक्त भूमि
(c) फूटकर कीमत
(d) शेयर मूल्य

(12) Goods specified under Standards of Weights and Measures Act, 1976 as well as in the notification issued by the Government of India along with rate of abatement can be assessed under:-
(a) Maximum Retail Price
(b) Transaction Value
(c) Retail Price
(d) Whole Sale Price

(13) आत्मिक रूप से (कृत्यवर्ती)उपयुक्त माल से ताल्परिष्कार है :-
(k) कारखाने में विनिर्मित एवं उपयुक्त माल
(l) विनिर्मित माल
(द) किसी शाखा से प्राप्त माल

(13) Captively Consumed Goods means
(a) Goods manufactured and consumed with in the factory
(b) Goods manufactured
(c) Goods purchased and used in the factory
(d) Goods received from branch

(14) अन्तः संबंध उपयुक्त से ताल्परिष्कार है :
(k) मुख्यालय और शाखा
(l) निर्माता एवं सहायक कम्पनियाँ
(द) उपयुक्त में से कोई नहीं

(14) Interconnected undertakings means
(a) Head office and Branch office
(b) Holding and subsidiary companies
(c) Group of companies
(d) None of the above

(15) निम्नलिखित में से कौन विशिष्ट शुल्क दर से अधीन आएगा ?
(k) सिमरेट उपचार
(l) काट उपचार
(द) प्लास्टिक उपचार
(द) (आयरन और स्टील) लौह एवं इथियाल

(15) Which one of the following will come under the Specific Rate of Duty?
(a) Cigarette product
(b) Wood product
(c) Plastic product
(d) Iron and steel

(16) उपचार के आत्मिक उपयोग के मामले में उपचार लागत में कितने प्रतिशत की बढ़ोतरी की जानी चाहिए ?
(k) 15%
(l) 10%
(द) 0%
(द) 20%

(16) What percentage should be added to the cost of production in the case of captive consumption?
(a) 15%
(b) 10%
(c) 0%
(d) 20%

(17) एम.आर. पी.उपचार निर्धारित मूल्य का परिकलन निम्न प्रकार से किया जाएगा :-
(k) संयंशाल आधार
(l) एम.आर. पी. रहित उपचार
(द) उपयुक्त में से कोई नहीं

(17) MRP product Assessable value will be calculated as
(a) Transaction basis
(b) MRP less abatement
(c) Percentage of tariff value
(d) None of the above

(18) केंद्रीय उपचार शुल्क अधिकारी को गिरफ्तारी की शक्ति प्रदान करने वाली धारा :-
(k) धारा – 11
(l) धारा – 13
(द) धारा – 14
(द) धारा – 11ए

(18) Section giving power of arrest to Central excise officer
(a) Section 11
(b) Section 13
(c) Section 14
(d) Section 11 AA

(19) निर्धारित मूल्य में निम्नलिखित में से एक समाविष्ट नहीं है :-
(k) सामग्री की लागत
(l) लागत बीमा
(द) परिवहन लागत
(द) विलिम भुगतान पर याज

(19) Assessable value does not include one of the following
(a) Cost of material
(b) Cost insurance
(c) Cost of transportation
(d) Interest on delayed payment

(20) केंद्रीय उपचार शुल्क अधिकारी द्वारा तंग करने वाली तलाशी, अभिग्रहण इत्यादि :-
(k) धारा– 17
(l) धारा – 19
(द) धारा – 22
(द) धारा – 21
Q.2- What are the returns to be filed by the Assessee under the Excise Law? (20 marks)

Q.3 (4 x 5 = 20 marks)
(a) What is meant by classification of goods?
(b) Discuss the structure of CETA (Central Excise Tariff Act).
(c) What is the system of classification in CETA?
(d) Write short note on ‘Job Work’

OR

Explain recovery of duties not levied or not paid, short levied or short paid or erroneously refunded.

Q.4 (4 x 5 = 20 marks)
(a) Explain Assessable Value and the related principles in determining assessable value.
(b) Explain Transaction Value with reference to Central Excise Act, 1944.
(c) What are the conditions for treating the transaction value as the assessable value of the excisable goods?
(d) Write short note on remission of duty.

Q.5 (4 x 5 = 20 marks)
(a) Discuss Place of Removal
(b) Sale price Rs.264. Excise duty @ 16% not shown separately. What is the transaction value?
(c) Write short note on General Rules of Interpretation of tariff.

Q.6 (8 x 5 = 20 marks)
(a) State the various types of bonds required for different circumstances in Excise Law.
(b) When can Provisional Assessment be made under Excise Law?
(c) Write short note on Advance Ruling

Q.7 (8 x 5 = 20 marks)
(a) Who is a Large Tax Payer? What is an LTU?
(b) Enumerate types of duties of which CENVAT credit can be taken.

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