प्रश्न 1. किन्हीं पृष्ठ को परिभाषित कीजिए :
क) केन्द्रीय उत्पाद शुल्क अधिनियम 1944
1. अपीलीय न्यायिकरण
2. दलाल या प्राधिकार अभिकर्ता
3. निधि
4. क्रय और विक्रय
ख) केन्द्रीय उत्पाद शुल्क नियमावली 2002
1. अधिसूचना
2. बड़े कर प्रदाता
3. मंडार गृह/माल गोदाम
ग) सेंवेट क्रेडिट नियमावली 2004
1. करयुक्त वस्तुएं
2. अखिल उत्पाद
3. जॉब वर्क

Q. 1. Define any five of the following terms.
   a. Central Excise Act- 1944
      1. Appellate Tribunal
      2. Broker or Commission Agent
      3. Fund
      4. Sale and Purchase
   b. Central Excise Rules, 2002
      1. Notification
      2. Large tax payer
      3. Warehouse
   c. Cenvat Credit Rules, 2004
      1. Exempted Goods
      2. Final Products
      3. Job Work

प्रश्न 2. निम्नलिखित में से किन्हीं चार के कानूनी प्राधिकार का विवरण दे :

1. न्यायाधीशकत के समक्ष अपील
2. कारण बताओं नोटिस
3. उत्पादक के कारखाने के बाहर इनपुट का मंडारण
4. शुल्क में छूट(रिचेट)
5. बंद पर निर्यात
6. केन्द्रीय उत्पाद शुल्क वसूलने के लिये उत्पादित वस्तुओं का मूल्यांकन
7. कारखाने में वापस आये वस्तुओं का क्रेडिट
8. तत्ताशी एवं अभिग्रहण का अधिकार

Q. 2. Briefly explain the legal provisions about any four of the following :

1. Appeal before the Tribunal
2. Show Cause Notice
3. Storage of Inputs outside the factory of Manufacturer
4. Rebate of duty
5. Export under bond
6. Valuation of Excise Goods for purpose of charging of Central Excise Duty
7. Credit of Duty on Goods brought to the factory.
8. Power of Search and Seizure
Q. 3. What are the provisions under Central Excise Act 1944 for Refund of Central Excise Duty? What is the time limit for filling the Refund application and who can file a Refund Claim? Please explain the term ‘unjust enrichment.’

Q. 4. What is an SSI unit under Central Excise Rules? Is it based on investment in plant & machinery or based on value of sales? Who is eligible for SSI exemption and for what value of clearances? Whether small scale industries (SSI) unit manufacturing goods having other brand name shall able to avail the SSI benefit/exemption.

Q. 5. (a) What are the Circumstances under which the refund of Cenvat Credit is permissible?
(b) What are the obligations of manufacturers who is availing CENVAT Credit on the inputs Commonly used in the manufacture of dutiable as well as exempted goods?
(c) What are the documents on the basis of which the Cenvat credit can be taken by the manufacturer?

Q. 6. (a) Explain the provision under which provisional assessment can be allowed?
(b) What procedure is required to be followed for the provisional assessment?
(c) Whether there is any time restriction for finalization of provisional assessment and if there is sufficient cause whether this period can be extended. Name the Authority competent to extend this period.

Q. 7. (a) Who is a related person as per section-4 of Central Excise Act, 1944?
(b) What is transaction value as per Section -4 of Central Excise Act,1994?
Q.8.  (a) Please indicate whether the following statements are True or False.

1. The normal period for issue of Show Cause Notice is 6 Months from the relevant date.
2. Assistant Commissioner can issue Show Cause Notice for demand of duty up to Rupees 15 Lacs.
3. Additional Commissioner can review the Order-In-Original passed by the Assistant Commissioner.
4. In the case of Rebate of duty, an appeal against the order of the Commissioner (Appeals) lies before the CESTAT.
5. In the case of Classification and valuation, an appeal against the CESTAT's order can be directly filed before the Supreme Court.
6. Excise registration is based on PAN No. of the manufacturer.
7. Duty can be paid by the manufacturer after 3 months from the date of removal of Excisable goods.
8. Manufacturer is at liberty to file periodical return any time.
9. Commissioner of Central Excise (Appeal) is not Adjudicating Authority.
10. The amount determined by the Adjudicating Authority as payable shall not exceed the amount specified in the Show Cause Notice.

(10x1)

Q.8.  (b) Please state the purpose and the corresponding Central Excise Rule in respect of any five of the following short title of the Annexure to the CBEC Excise manual of Supplementary instructions.

(i) Form-RC  (vi) ER-2
(ii) PLA  (vii) B-I
(iii) ARE-I  (viii) Form-R
(iv) CT-3  (ix) TR-6
(v) ER-I  (x) GAR-7

(2x5)

1. State the date from which new 8 digit Central Excise Tariff came into effect. Indicate the notification no. with date.

2. Indicate the Notification No. and date which permits Small Scale Exemption to the manufacturer.

3. Indicate the Notification No. and date which permits exemption to specified items if manufactured in a factory as a job work and used in the manufacture of final products or cleared as such from the factory of supplier of raw materials or semi-finished goods.

4. Indicate the Notification No. and date which permits exemption to all capital goods and specified inputs if captively consumed within the factory of production.

Q.10. Briefly discuss provisions and relevance of any five of the following circulars/instructions/Notifications issued by the Board.

i. Notification No.214/86-CE dated 25.03.1986
ii. Notification No.67/95-CE dated 16.03.1995
iii. Notification No.8/2003-CE dated 01.03.2003
iv. Notification No.50/2003-CE dated 10.06.2003
v. Notification No.3/2011-CE (N.T.) dated 01.03.2011
vi. Circular No. 967/01/2013-CX dated 01.01.2013
x. Circular No. 869/07/2008-सी.एक्स. दिनांक 16.05.2008

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