

The page numbers given are from the Bangers book [15th Edition]

1. BASIC CONCEPTS

1. Explain the concept of dutiability in relation to site related activities. Base your answer on departmental clarification in this regard [1.17]
2. Discuss whether the following will be amount to manufacture or not
 - a. Assembling [1.14]
 - b. Packing Labeling and branding [1.13]

2. CLASSIFICATION

1. Explain Rule 2 of Rules for Interpretation of Tariff in Excise [2.4]
2. Assessee imports TV components in 94 consignments spread over a period of 22 months. Discuss whether Rule 2(a) of Interpretation can be invoked for classification as complete TV set. [Sony India Ltd [2008]] [2.6]
3. Circular 890/10/2009-CX regarding coconut oil [2.13]

3. VALUATION

1. How is value determined when goods are manufactured by Job worker [3.29]
2. What are the consequences when goods which are liable to RSP based valuation u/s 4A are removed without declaring RSP or altering/tampering/obliterating RSP after removal. [3.32]
3. Define related persons. How is valuation done in case of such related persons.
4. Discuss Rule 5 of Determination of Value rules, 2000

4. CENVAT Credit

1. What are the different options available to manufacturer of dutiable and exempt goods or provider of exempt and taxable services, under CCR, 2004 with regards to claiming of credit.
2. Define Inputs under CENVAT credit Rules, 2004 [4.4]

3. Assessee Loki Cola Beverages Ltd., manufacturer of non alcoholic beverage concentrates, used to sell such concentrates to bottling companies. The bottling companies used such concentrates in making aerated beverages and sell to various distributors.

Loki Cola Beverages Ltd., used to undertake advertisement and sales promotion including market research of such aerated beverages, and claimed credit on service tax paid on such services.

Assessee was denied credit on such advertisements, etc. saying that such services were not in relation to concentrates.

Decide whether the department was right in denying the credit.

[Case law: Coca Cola India Pvt. Ltd., v. CCEx. [2009] 15 STR 657 (Bom.)] [4.7]

4. Commercial or industrial construction service or works contract service is used for construction of an immovable property. Renting of an immovable property is leviable to service tax.

Whether or not, commercial or industrial construction service or works contract service used for construction of an immovable property could be treated as input service for the output service namely renting of immovable property service under the CENVAT credit rules, 2004. [4.10]

5. Briefly explain the provisions of sub rule 5B of rule 3 of CENVAT credit rules, 2004 regarding the value of input or capital goods on which credit has been taken, is written off fully before being put to use. [4.20]
6. Capital goods were destroyed by fire after receiving the same in premises of manufacturer and availing of credit. Is manufacture liable to reverse such credit availed on capital goods. [4.24 — Tata Advance Materials v. CCEx. [2009] 241 ELT 92 (Tri. Bang.)]
7. Whether Rule 6 is applicable to Input Services used in relation to manufacture of Capital Goods, which are in turn used for manufacture of dutiable and exempt goods or provision of taxable and exempt services. [4.31]

8. Decide whether Rule 6 of CCR Rules, 2004 is applicable to Input Service Distributor [4.41]
9. The headquarters of zombie land is situated at delhi, with several branches all over India. The branches provide taxable services. All invoice on purchase of inputs, capital goods and input services are received at Delhi headquarters.

Branch at Hyderabad receives inputs, capital goods and input services on which it is eligible to take credit.

Explain how the Hyderabad branch can take credit of such Inputs, capital goods & input services received. [4.41]

10. Assessee, a manufacturer wrongly availed CENVAT credit of Rs 1 lakh. On later realization of wrong availment, he reversed the credit wrongly availed.

Is he liable to pay Interest under Rule 14 of CCR 2004. [4.41]

5. GENERAL PROCEDURES — Excise

1. Who are the persons exempted from obtaining registration under central excise act. [5.8]
2. Write a short note on [with reference to central excise rules] [5.16]
 - a. Removal of goods to job worker.
 - b. Procedure for removal of semi finished goods for certain purposes.
 - c. Procedure for removal of excisable goods for carrying out tests.
3. Decide whether remission under rule 21 is available under the following situations:
 - a. Goods cleared for export without payment of duty but destroyed in transit before being presented before the customs officer for export.
 - b. Samples of aerated water tested and kept for reference by cool drink manufacturers which cannot be marketed and are therefore destroyed after 6 months. [5.19]
4. State whether credit on input services have to be reversed in case of duty on goods manufactured using such input services is ordered to be remitted under Rule 21 of the Central Excise Rules. [5.20]
5. Explain rule 24A with regard to return of books of accounts or other documents seized. [5.20]

6. Write a short note on samples under the Central Excise Act [5.25]
7. What are the restrictions which the Central Government can impose, having regard to misutilisation of CENVAT credit or evasion of duty under Rule 12AA of CENVAT credit Rules, 2004. [5.29]

6. EXPORT, WAREHOUSING & SSI

1. What will be the consequences in case the “subject goods” are not used by the manufacturer for the purpose specified in the notification. When will the subject goods be deemed as not been used for the intended purpose. [6.20]
2. Explain the procedure to be followed by an SSI unit for export of goods. [6.18]

7. CUSTOMS – BASICS

1. Define
 - a. Export Goods
 - b. Coastal Goods
 - c. Imported Goods
 - d. Prohibited Goods
2. Mr X imported certain goods valuing Rs 100000/-. Bill of Entry was presented on 16-03-2009 [rate of duty 10%]. Mr X was unable to produce requisite documents on the said date for assessment. The goods were provisionally assessed on value of Rs 100000/- and duty liability was discharged accordingly.

Final assessment was made at Rs 200000/- on 1-06-2009. Differential duty was paid on 2-06-2009.

Calculate Interest u/s 18 of Customs Act, if any. [7.11]

3. List out any five purposes for which central government can prohibit importation/exportation of goods u/s sec 11. [7.17]

8. CUSTOMS TARIFF & TYPES OF CUSTOMS DUTIES

1. What is the mode of calculation of Additional Duty of Customs u/s 3(1) of Customs Tariff Act. [8.2]
2. Write briefly about Safeguard Duty u/s 8B of Customs Tariff Act. [8.8]

9. CUSTOMS VALUATION

1. How is Additional Duty of Customs u/s 3 of Customs Tariff Act, 1975 calculated on goods which are notified u/s 3A of the Central Excise Act, 1944 [capacity of production basis] [page 3.3 , point 4]
2. Assessee TE Industries Ltd., cleared sugar manufactured by it at prices fixed by Government and paid Excise Duty on such value. Subsequently, on appeal made by the industry, Supreme Court directed increase in the price of sugar supplied to Government with retrospective effect. Government paid the difference to the assessee.

Department issued show cause notice to assessee seeking to levy duty on such difference amount received contending that such difference amounted to additional consideration.

Decide, with the help of case law, if any, whether contention of department is correct.

[page 3.4 point (c), Triveni Engg. & Inds. V CCEX [2009] (SC)]

3. Explain the term 'Normal Transaction Value' [page 3.6]
4. Discuss whether advertisement and publicity charges borne by the dealer/buyers are to be excluded from the assessable value [page 3.8]
5. Explain how will the following be dealt with in case of valuation under Central excise
 - a. After sales service charges & Pre delivery inspection charges
 - b. Packing charges [page 3.8]
6. Whether profits made by dealers on transportation by charging more than the amount spent on actual transport are included in assessable value for the purpose of section 4 of central excise act. [page 3.15]
7. Explain the mode of valuation when goods are sold partly to related person and partly to independent buyer.
8. What is the mode of valuation in case of job worker under Rule 10A of valuation rules
9. What are the consequences if notified goods u/s 4A [MRP based valuation] of central excise act are removed without declaring RSP or by declaring wrong RSP or RSP is altered/tampered with/obliterated. [page 3.32]

10. Examine whether MRP based valuation u/s 4A is applicable, where BSNL sells telephone instruments to department of telecom, MTNL and BSNL, who in turn provide such instruments to general public on rental basis. MRP is declared on all instruments. [3.33]
11. What is valuation audit. [3.38]

10. IMPORTATION & EXPORTATION

1. Can a Bill of Entry be amended? And also write about substitution of Bill of entry. [10.10]

11. WAREHOUSING

1. Explain manufacturing of warehoused goods u/s 65 of Customs act [11.6]
2. Write a note on remission of duty in case of volatile goods u/s 70 of customs act [11.7]
3. When are warehoused goods treated as improperly removed. [11.9]
4. Discuss removal of warehoused goods as provided u/s 67, 68 & 69 of customs act [11.8]

12. DUTY DRAWBACK

1. Explain the provisions regarding drawback on goods imported for personal use subsequently re exported. [12.3]
2. What are the declarations/statements to be made on export of goods other than post under Drawback of customs duties rules. [12.4]
3. What is All industry rate and what are the factors on which it is determined. [12.7]
4. What is the procedure for recovery of drawback where export proceeds are not realized [12.11]

13. BAGGAGE, POSTAL ARTICLES & STORES

1. Explain whether baggage rules, 1998 are applicable to unaccompanied baggage. [13.8]
2. List the concessions that are available to persons transferring their residence [13.7]

14. SEARCH, SEIZURE. CONFISCATION

1. What are the provisions relating to penalty for improper importation of goods [sec 112, 14.6]
2. When is redemption fine imposed[14.12]
3. Write a note on Duty deferment [sec 143A, 14.15]
4. Write a note on delegation of powers u/s 152 [14.19]

15. SERVICE TAX – I [Concept, Charge & Valuation]

1. Explain the scope and extent of service tax law applicability u/s 64 of finance act [15.6]
2. Whether the following are liable to service tax
 - a. Issue of voter identity cards by government
 - b. Speed post service of postal department
3. List out the inclusions in and exclusions from value of taxable service as provided in Rule 5 of service tax determination of value rules [15.13]
4. Whether, In case of mailing list compilation and mailing service, the cost of franking incurred by the service provider and collected from the recipient are included in the value of service or not. [15.13]
5. How shall value be determined in case of works contract service.[15.17]

16. SERVICE TAX – II [Procedures]

1. What is the procedure for payment of service tax.
2. Explain the procedure for issuance of bill/challans/invoice
3. Assessee by suppressing some facts and fraud has avoided payment of service tax to the tune of Rs 100000/-. What are the penal liabilities in this case. Whether penalty under section 76 can also be levied for nonpayment of service tax. [ans: when sec 78 applies, sec 76 cannot be invoked]
4. Is service tax paid on mobile phones eligible as input service. [16.19]

17. SERVICE TAX – III [Taxable Services]

1. Write a note on the following services :
 - a. Stock broking
 - b. Transport of goods by rail
 - c. Business auxiliary service
 - d. Business Support services
2. Whether chit funds are covered under banking & other financial services [17.4]

18 & 19. Exemptions Recoveries, demands, Refunds - APPEALS AND REVISION

1. What are the appealable orders before commissioner appeals and explain the procedure for filing an appeal before C[A] [19.2]
2. State whether C(A) can remand back the case to adjudicating authority or not. [19.4]
3. Write a note on refund of import duty in certain cases as provided u/s 26A of customs act inserted by Finance Act 2009(2). [18.19]
4. Write a note on provisional attachment of property during pendency of any proceeding under Excise, customs and service tax [18.25]
5. State the circumstances under which refund of excise duty is granted to the assessee [18.15]
6. List out the instances where no second appeal lies before the CESTAT [19.5]
7. What would constitute “mistake apparent from record”. [19.10]

20. ADVANCE RULINGS & SETTLEMENT OF CASES

1. Who is an Advance ruling authority and what are its powers. [20.4]
2. Who is an applicant for the purpose of Advance rulings. How will the case before a bench of the settlement commission decided when the members of the bench are equally divided.
3. Can a settlement commission grant immunity from prosecution or imposition of penalty on the applicant . If yes, under what circumstances can it do so.

21. OFFENCES & PROSECUTION

1. What are the offences which cannot be compounded [under excise & customs] [21.3]
2. Can prosecution be initiated even if confiscation and penalty proceedings have concluded against him. [21.6]

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