

(2)

CEL

Marks

- (b) SSI & Co. is eligible for exemption in terms of Notfn No. 8/2003 – CE dated 1-3-2003 for the year 2010-11 and provide the following particulars with regard to the clearances of goods effected during the said year. Determine the duty payable in respect of the year 2010-11. 5

Aggregate :

₹ Lakhs

Value of domestic clearance of goods with own brand name	120
Value of clearance of goods with the brand name of others (including ₹ 30 lakhs in respect of goods manufactured in a rural area)	100
Value of clearances for exports	50
Value of clearances for captive consumption	40
Value of clearances of exempted goods	20

(Assume rate of excise duty at 12%)

Show your workings with explanations where required.

- (c) M/s. Commercial Goods Services, a goods transport agency furnishes the following information in respect of services provided for the year ending March 31, 2011. Determine the value of taxable services and tax thereon under 'transport of goods by road' falling under sec 65(105) (zzp) of the Finance Act, 1994. 5

	₹
(i) Service provided to M/s. XYZ Co. Ltd.	30,00,000
(ii) Freight for transport of food grains and pulses	1,50,000
(iii) Service to an unregistered firm	6,00,000
– (iv) Service provided as a 'clearing and forwarding agent'	2,00,000
(v) Composite service provided which include packing/unpacking, loading, unloading in the course of transportation by road	2,00,000
(vi) Service tax paid on input services used for providing goods transport agency services	72,000

(Provide suitable explanations where required)

CEL