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Marks

- (ii) Briefly explain the policy contained in the 'white paper' on introduction of VAT with regard to availment of input credit on capital goods.
- (c) Explain briefly with reference to the Customs Act, 1962 the significance of 'Indian Customs Waters'. 3

6. (a) Write a brief note on the warehousing procedure for goods removed from the factory under the Central Excise Act, 1944 and Rules made thereunder. 6

OR

- (i) Explain briefly "Annual Financial Information Statement" under the Central Excise Rules 2002. 3
- (ii) State briefly the procedure for adducing additional evidence in appeal proceedings before the Commissioner (Appeals) under Sec 35 of the Central Excise Act, 1944. 3
- (b) (i) Explain briefly the three variants of VAT. 2
- (ii) Briefly write a short note on the due dates for monthly and quarterly payment of service tax in respect of various classes of assessees. 4
- (c) State briefly the provisions under the Customs Act, 1962 relating to duty drawback on re-export of goods. 3

7. (a) (i) State briefly the circumstances under which a refund claim could be admitted under the proviso to sec 11 B(2) of the Central Excise Act, 1944. 3
- (ii) Explain briefly the significance of Rule 10A of the Central Excise Valuation (Determination of Price of Excisable goods) Rules, 2000 relating to goods produced or manufactured by a job worker. 3
- (b) (i) Briefly explain the provisions relating to export of services under the Export of Service Rules, 2005. 3
- (ii) Explain briefly the mandatory provisions under VAT with respect to the records to be maintained by the assessee. 3
- (c) Briefly explain "Prohibited goods" under the Customs Act, 1962. 3

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