

Indirect Tax Laws

S.no	Chapter	Questions	Case laws	Year	Q.no.	Marks
1	1.Basic Concepts	Does the process of removal of foreign materials from iron ore for concentration of such ore amount to manufacture?	Commissioner v. Steel Authority of India Ltd. 2012 (283) E.L.T. A112 (S.C.)			
2	1.Basic Concepts	Whether the penalty is payable even when service tax and interest has been paid before issue of show cause notice?	CCE v. Osnar Chemical Pvt Ltd. 2012 (276) E.L. T. 162 (S.C.)			
3	1.Basic Concepts	Whether the metal scrap or waste generated during the repair of his worn out machineries/parts of cement manufacturing plant by a cement manufacturer amounts to manufacture?	Grasim Industries Ltd. v. 110t 2011 (273) E.L.T. 10 (S.C.)			
4	1.Basic Concepts	Are the physician samples excisable goods in view of the fact that they are statutorily prohibited from being sold?	Medley Pharmaceuticals Ltd. v. CCE & C., Daman 2011 (263) ELT. 641 (S.C.)			
5	1.Basic Concepts	Whether assembling of the testing equipments for testing the final product in the factory amounts to manufacture?	Usha Rectifier Corpn. (1) Ltd. v. CCEx., New Delhi 2011 (263) E.L.T. 655 (S.C.)			
6	1.Basic Concepts	Does the process of cutting and embossing aluminium foil for packing the cigarettes amount to manufacture?	CCE v. ETC Industries Ltd. 2011 (266) E.L.T. 160 (Born.)			
7	1.Basic Concepts	Does a product with short shelf-life satisfy the test of marketability?	Nicholas Piramal India Ltd. v. CCEx., Mumbai 2010 (260) E.L.T. 338 (S. C.)			
8	1.Basic Concepts	Whether the theoretical possibility of product being sold is sufficient to establish the marketability of a product?	Bata India Ltd. v. CCE 2010 (252) ELT 492 (SC)			
9	1.Basic Concepts	Whether the machine which is not assimilated in permanent structure would be considered to be moveable so as to be dutiable under the Central Excise Act?	CCE v. Solid & Correct Engineering Works and Ors 2010 (252) ELT 481 (SC)			
10	1.Basic Concepts	Does the activity of packing of imported compact discs in a jewel box along with inlay card amount to manufacture?	CCE v. Sony Music Entertainment (I) Pvt. Ltd. 2010 (249) E.L.T. 341 (Born.)			
11	1.Basic Concepts	Does the process of preparation of tarpaulin made-ups after cutting and stitching the tarpaulin fabric and fixing the eye-lets amount to manufacture?	CCE v. Tarpaulin international 2010 (256) E.L.T. 481 (S.C.)	Nov-11	4.a	6 marks
12	2.Classification of excisable goods	In case of specific classification viz-a-viz classification based on material used/composition of goods, which one should be adopted?	Commissioner of Central Excise, Bhopal v. Minwool Rock Fibres Ltd. 2012 (278) F.L.T. 581 (S. C.)			
13	2.Classification of excisable goods	In case of a specific entry viz-a-viz a residuary entry, which one should be preferred for classification purpose?	CCE v. Wockhardt Life Sciences Ltd. 2012 (277) ELT. 299 (S.C.)			
14	3.Valuation of Excisable goods	Whether the price used for selling of a product below the cost price for penetration of market can be considered as transaction value?	CCEx., Mumbai v. Fiat India Pvt.Ltd. 2012 (283) E.L. T. 161 (S.C.)			
15	3.Valuation of Excisable goods	Whether the charges towards pre-delivery inspection and after-sale-service recovered by dealers from buyers of the cars would be included in the assessable value of cars?	Maruti Suzuki India Ltd. v. CCE 2010 (257) E.L.T. 226 (Tri. — LB)			
16	4.Cenvat Credit	In case the testing is critical to ensure marketability of manufactured product i.e. the manufacture is not complete without testing; is CENVAT credit of the testing material allowed?	Flex Engineering Ltd. v. Commissioner of Central Excise, U.P. 2012 (276) E.L.T. 153 (S.C.)			
17	4.Cenvat Credit	The assessee claimed the CENVAT credit on the duty paid on capital goods which were later destroyed by fire. The Insurance Company reimbursed the amount inclusive of excise duty. Is the CENVAT credit availed by the assessee required to be reversed?	CCE v. Tata Advanced Materials Ltd. 2011 (271) E.L.T. 62 (Kay)			
18	4.Cenvat Credit	In case of combo-pack of bought out tooth brush sold alongwith tooth paste manufactured by assessee; is tooth brush eligible as input under the CENVAT Credit Rules, 2004?	CCus. v. Prime Health Care Products 2011 (272) E.L.T. 54 (Gut)			
19	4.Cenvat Credit	Whether CENVAT credit can be denied on the ground that the weight of the inputs recorded on receipt in the premises of the manufacturer of the final products shows a shortage as compared to the weight recorded in the relevant invoice?	CCE v. Bhuwalka Steel Industries Ltd. 2010 (249) ELT 218 (Tri-LB)			
20	4.Cenvat Credit	Whether penalty can be imposed on the directors of the company for the wrong CENVAT credit availed by the company?	Ashok Kumar H. Fulwadhyia v. U012010 (251) E. L. T. 336 (Born.			
21	4.Cenvat Credit	Can CENVAT credit be taken on the basis of private challans?	CCEx. v. Stelko Strips Ltd. 2010 (255) ELT 397 (P & H)			
22	5.Offences,Adjudication.Penalty	Whether Additional Director General, Directorate General of Central Excise Intelligence can be considered a central excise officer for the purpose of issuing SCN?	Raghunath International Ltd. v. Union of India, 2012 (280) E.L.T. 321 (AIL)			
23	5.Offences,Adjudication.Penalty	Is the copy of the order mandatory to be served via "registered post" or a speed post would also suffice?	Amidev Agro Care Pvt. Ltd. v. Union of India 2012 (279) E.L.T. 353 (Born.)			
24	5.Offences,Adjudication.Penalty	If Revenue accepts judgment of the Commissioner (Appeals) on an issue for one period, can it be precluded to make an appeal on the same issue for another period?	Commissioner of C. Ex., Mumbai-III v. Tikitar Industries, 2012 (277) E.L.T. 149 (S.C.)			
25	5.Offences,Adjudication.Penalty	Whether time-limit under section 11A of the Central Excise Act, 1944 is applicable to recovery of dues under compounded levy scheme?	Hans Steel Rolling Mill v. CCEx., Chandigarh 2011 (265) E.L.T. 321 (S.C.)			
26	5.Offences,Adjudication.Penalty	Whether non-disclosure of a statutory requirement under law would amount to suppression for invoking the larger period of limitation under section 11A?	CC Ex. & C v. Accrapac (India) Pvt. Ltd. 2010 (257) E.L.T. 84 (Guj.)			

27	6.Refund	Whether the interest on delayed refund under section 11BB would be payable from the date of deposit of tax or from the date of receipt of application for refund?	Kanyaka Parameshwari Engineering Ltd. v. Comm of Cus & Cx 2012 (26) STR 380 (A.P)			
28	6.Refund	What is the date of commencement of the period for the purpose of computing interest on delayed refunds under section 11BB- the date of receipt of application for refund or date on which the order of refund is made?	Ranbaxy Laboratories Ltd. v. U012011 (273) E.L.T. 3 (SC)	Nov-12	4.a	6
29	6.Refund	Can the excess duty paid by the seller be refunded on the basis of the debit note issued by the buyer?	CCE v. Techno Rubber industries Pvt Ltd. 2011 (272) P.L.T. 191 (Kar.)	May-12	3.(a)	6
30	6.Refund	Merely because assessee has sustained loss more than the refund claim, is it justifiable to hold that it is not a case of unjust enrichment even though the assessee failed to establish non-inclusion of duty in the cost of production?	CCE v. Gem Properties (P) Ltd. 2010 (257) E.L.T. 222 (Kar.)			
31	7.Appeals	Whether doctrine of merger is applicable when appeal dismissed on the grounds of limitation and not on merits?	Raja Mechanical Co. (P) Ltd. v. Commissioner of C. Ex., Delhi-1, 2012 (279) ELT. 481 (S.C.)			
32	7.Appeals	Whether the construction of pre-fabricated components at one site to be used at different inter-connected metro construction sites in Delhi would get covered under exemption Notification No. 112011-C.E.(N.T.) dated 17-2-2011 exempting the 'goods manufactured at the site of construction for use in construction work at such site' ?	Commissioner of Central Excise v. Rajendra Narayan 2012 (281) EL.T. 38 (Del) Facts of the Case:			
33	7.Appeals	Can re-appreciation of evidence by CESTAT be considered to be rectification of mistake apparent on record under section 35C(2) of the Central Excise Act, 1944?	CCE v. RDC Concrete (India) Pvt. Ltd. 2011 (270) E.L.T. 625 (S.C.)	Nov-12	3.a.	3
34	8.SSI	Is the CESTAT order disposing appeal on a totally new ground sustainable?	CCE v. Gujchern Distillers 2011 (270) E.L.T. 338 (Born.)			
35	8.SSI	Whether an assessee can claim the benefit of SSI exemption on the brand name of another firm if its proprietor is also a partner in such other firm?	Commissioner v. Elex Knitting Machinery Co. 2012 (283) ELT. A18 (S. C.)			
36	8.SSI	Whether the exempted goods on which duty has been paid by mistake by the assessee and refund thereof has also not been claimed would be excluded while computing turnover for preceding year for claiming SSI exemption?	Bonanza Engg. & Chemical P. Ltd. v. CCEx. 2012 (277) EL. T. 145 (S.C.)			
37	8.SSI	Whether the clearances of two firms having common brand name, goods being manufactured in the same factory premises, having common management and accounts etc. can be clubbed for the purposes of SSI exemption?	CCE v. Deora Engineering Works 2010 (255) ELT 184 (P & H)			
38	9.Settlement Commission	Can the Settlement Commission decline to grant immunity from prosecution after confirming the demand and imposing the penalty?	Maruthi Tex Print & Pr ocessors P. Ltd. v. C. & C. Ex. Sett. Comm., Chennai 2012(281) E.L.T. 509 (Mad.)			
39	9.Settlement Commission	Whether a consolidated return filed by the assessee after obtaining registration, but for the period prior to obtaining registration, could be treated as a return under clause (a) of first proviso to section 32E(1)?	Icon Industries v. U012011 (273) E.L.T. 487 (Del.)			
40	9.Settlement Commission	Is the Settlement Commission empowered to grant the benefit under the proviso to section 11AC in cases of settlement?	Ashwani Tobacco Co. Pvt. Ltd. v. UOI 2010 (251) E.L.T. 162 (Del.)			
		Customs				
41	1.Basic Concepts	In case no statutory definition is provided under law, can the opinion of expert in trade who deals in those goods be considered?	Commissioner of Customs (Import), Mumbai v. Konkan Synthetic Fibres 2012 (278) ELT. 37 (S. c.)			
42	1.Basic Concepts	Are the clearance of goods from DTA to Special Economic Zone chargeable to export duty under the SEZ Act, 2005 or the Customs Act, 1962?	Tirupati Udyog Ltd. v. UOI 2011 (272) E.L.T. 209 (A.P.)	May-12	4.c	3
43	2.Levy of & exemption from C.duty	Whether remission of duty is permissible under section 23 of the Customs Act, 1962 when the remission application is filed after the expiry of the warehousing period (including extended warehousing period)?	CCE v. Decorative Laminates (1) Pvt. Ltd. 2010 (257) E.L.T. 61 (Kar.)			
44	3.Classification	Where a classification (under a Customs Tariff head) is recognized by the Government in a notification any point of time, can the same be made applicable in a previous classification in the absence of any conscious modification in the Tariff?	Keihin Penalfa Ltd. v. Commissioner of Customs 2012 (278) F.L.T. 578 (S.C.)			
45	3.Classification	Whether classification of the imported product changes if it undergoes a change after importation and before being actually used?	Atherton Engineering Co. Pvt. Ltd. v. U01 2010 (256) E.L.T. 358 (Cal.)	May-11	4.c	5 marks
46	3.Classification	Will the description of the goods as per the documents submitted along with the Shipping Bill be a relevant criterion for the purpose of classification, if not otherwise disputed on the basis of any technical opinion or test? Whether a separate notice is required to be issued for payment of interest which is mandatory and automatically applies for recovery of excess drawback?	MIs CPS Textiles P Ltd. v. Joint Secretary 2010 (255) EL T 228 (Mad.)			
47	4.Valuation Under Custom Act	Whether subsequent increase in the market price of the imported goods due to inflation would lead to increase in customs duty although the contract price between the parties has not increased accordingly?	Commissioner of Gus., Vishakhapatnam v. Aggarwal Industries Ltd. 2011 E.L.T. 641 (S.C.)			
48	5.Warehousing	Whether the issue of the imported goods warehoused in the premises of 100% EOU for manufacture/production/processing in 100% EOU would amount to clearance for home consumption?	Paras Fab International v. CCE 2010 (256) E.L.T. 556 (Tri. — LB)			
49	6.Demands & Appeals	Whether Revenue can prefer an appeal in case of a consent order?	CCus v. Trilux Electronics 2010 (253) ELT. 367 (Kar.)			

50	7.Refund	Whether Chartered Accountant's certificate alone is sufficient evidence to rule out the unjust enrichment under customs?	CCus., Chennai v. BPL Ltd. 2010 (259) E.L.T. 526 (Mad.)			
51	7.Refund	Section 27 of the Customs Act, 1962				
52	7.Refund	Can a refund claim be filed under section 27 of the Customs Act, 1962 if the payment of duty has not been made pursuant to an assessment order?	Aman Medical products Ltd. v. CCus., Delhi 2010 (250) ELT 30 (Del.)	Nov-11	3.c.ii	3 marks
53	7.Refund	Can the assessee be denied the refund claim only on the basis of contention that he had produced the attested copy of TR-6 challan* and not the original of the TR-6 challan*?	Narayan Nambiar Meloths v. CCus. 2010 (251) E.L.F. 57 (Ker.)			
54	8.Provisions related to illegal Import	Whether discharge of liability on indicated value would still make the assessee liable for confiscation of goods if he has initially made a mis-declaration of the value thereof?	Wringley India Pvt.Ltd. v. Commr.of Cus.(imports), Chennai 2011 (274) ELT. 172 (Mad.)			
55	8.Provisions related to illegal Import	Whether the smuggled goods can be re-exported from the customs area without formally getting them release from confiscation?	In Re : Hemal K. Shah (Order No. 102I2011-Cus., Dated 14-6-2011 In F.No. 3801821B/10-RA)			
56	8.Provisions related to illegal Import	Can the goods be detained indefinitely without any formal order under section 110 of the Customs Act, 1962?	S.J. Fabrics Pvt. Ltd. v. U012011 (268) E.L.T. 475 (Cal.)			
57	8.Provisions related to illegal Import	Is it mandatory for the Revenue officers to make available the copies of the seized documents to the person from whose custody such documents were seized?	Manish Lalit Kumar Bavishi v. Addl. DIR. General, DR 12011 (272) E.L.T. 42 (Born.)	May-12	3	3
58	8.Provisions related to illegal Import	Under what circumstances can the penalty be imposed in terms of section 112(a)(ii) of the Customs Act, 1962?	O. T. Enasu v. U012011 (272) E. L. T. 51 (Ker.)			
59	8.Provisions related to illegal Import	Can separate penalty under section 112 of the Customs Act be imposed on the partners when the same has already been imposed on partnership firm?	Textoplast Industries v. Additional Commissioner of Customs 2011 (272) ELT. 513 (Bom.)	Nov-12	4.c.	3
60	8.Provisions related to illegal Import	Is the want of evidence from foreign supplier enough to cancel the confiscation order of goods undervalued?	CCus. v. Jaya Singh Vijaya Jhaveri 2010 (251) E.L.T. 38 (Ker.)			
61	8.Provisions related to illegal Import	Whether the benefit of exemption meant for imported goods can also be given to the smuggled goods?	CCus. (Prey.), Mumbai v. M. Ambalal & Co. 2010 (260) E.L.T. 487 (SC)	May-12	3.c.ii	3
62	9.Settlement Commission	In case of a Settlement Commission's order, can the assessee be permitted to accept what is favourable to them and reject what is not?	Sanghvi Reconditioners Pvt. Ltd. V. U01 2010 (251) ELT 3 (SC)			
63	9.Settlement Commission	Can the order of the Settlement Commission be considered to be a judicial proceeding?	UDI v. East and West Shipping Agency 2010 (253) E.L. T. 12 (Born.)			
64	9.Settlement Commission	Does the Settlement Commission have jurisdiction to settle cases relating to the recovery of drawback erroneously paid by the Revenue?	Union of India v. Cus. & C. Ex. Settlement Commission 2010 (258) ELT 476 (Born.)	Nov-12	3.c	3
		Service Tax				
	1. Basic concepsts of S.Tax	Whether the service tax liability created under law can be shifted by a clause entered in the contract?	Rashtriya Ispat Nigam Ltd. v. Dewan Chand Ram Saran 2012 (26) S.T.R. 289 (S.C.)			
1	1. Basic concepsts of S.Tax	Will service tax paid mistakenly arouse service tax liability?	CCE (A) v. KVR Construction 2012 (26) STR 195 (Kar.)			
2	1. Basic concepsts of S.Tax	Is the service tax and excise liability mutually exclusive?	Commissioner of Service Tax v. Lincoln Helios (India) Ltd. 2011 (23) S.T.R. 112 (Kar.)	May-12	4(b. ii)	3
3	1. Basic concepsts of S.Tax	In case where rooms have been rented out by Municipality, can it pass the burden of service tax to the service receivers i.e. tenants?	Kishore K.S. v. Cherthala Municipality 2011 (24) S.T.R. 538 (Ker.)			
4	1. Basic concepsts of S.Tax	Were services provided to the pilgrims taxable under short term accommodation service?	Tirumala Tirupati Devasthanams, Tirupati V. Superintendent of Customs, Central Excise, Service Tax (2012-TIOL-97-HC-AP-ST)			
5	1. Basic concepsts of S.Tax	Can a software be treated as goods and if so, whether its supply to a customer as per an "End User Licence Agreement" (EULA) would be treated as sale or service?	Infotech Software Dealers Association (ISODA) v. Union of India 2010 (20) STR 289 (Mad.)			
6	1. Basic concepsts of S.Tax	Whether service tax is chargeable on the buffer subsidy provided by the Government for storage of free sale sugar, under the category of 'storage and warehousing services'?	CCE v. Nahar industrial Enterprises Ltd. 2010 (19) STR 166 (P & 14)	May-11	3.b)	
7	2.Demand, Adjudication & Offences	Whether the penalty is payable even when service tax and interest has been paid before issue of show cause notice?	CCE & ST v. Adecco Flexione Workforce Solutions Ltd. 2012 (26) S.T.R 3 (Kar)			
8	3.Other Provisions	Can appeal be filed to High Court for deciding the question relating to the taxability of service tax?	CCEx. & ST v. Volvo India Ltd. 2011 (24) S.T.R. 25 (Kar.)	May-12	4.b.ii	