

DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2008

PART-I PAPER-I

CENTRAL EXCISE LAW, TARIFF AND PROCEDURE (WITHOUT BOOKS)

Date: 01.09.2008

Maximum Marks: 150

Time: 1015 to 1315 hours

Pass Marks: 100

NOTE:

- a) All Questions carry equal marks.
- b) Answer all Questions
- c) Candidates may reply either in Hindi or in English
- d) Short Notes should not normally exceed 100 words

Q.1 Write short notes on **any five** of the following:

- (a) Excisable goods, manufacture and manufacturer as defined in Section 2 of the Central Excise Act, 1944.
- (b) Section 4A of the Central Excise Act, 1944.
- (c) Provisions relating to recovery of Arrears under Central Excise Act, 1944.
- (d) Unjust Enrichment.
- (e) Provisional Attachment.
- (f) Statutory provisions relating to review of adjudication orders passed by the Commissioner of Central Excise and review of adjudication orders passed by an officer below the rank of Commissioner.
- (g) Stay Orders passed by the Commissioner (Appeals) and CESTAT.

Q.2 Write short notes on **any five** of the following:

- (a) Self Assessment and Provisional Assessment
- (b) Rebate of Duty
- (c) Input and Capital Goods as defined in CENVAT Credit Rules, 2004
- (d) Significance of Rule 9A of CENVAT Credit Rules, 2004
- (e) Valuation of excisable goods when there is no sale
- (f) Rule 10A of Central Excise (Valuation) Rules, 2000
- (g) Documents on the basis of which CENVAT Credit is taken

Q.3 Write short notes on **any five** of the following:

- (a) Scheme of LTU
- (b) Adjudication Powers of Central Excise Officers
- (c) Penalty under Section 11AC of Central Excise Act, 1944

- (d) Relevant date under Section 11A and Section 11B of Central Excise Act, 1944
- (e) Section 11D of Central Excise Act, 1944
- (f) Types of orders against whom appeal lies before the CESTAT
- (g) Types of questions on which Advance Ruling can be sought

Q.4 Write short notes on **any five** of the following:

- (a) The significance of the Provisional Collection of Taxes Act, 1931
- (b) Emergency powers of the Central Government to increase duty of excise
- (c) National Calamity Contingent Duty
- (d) Legal provisions for levy of Education Cess on excisable goods
- (e) Provisions of law by which Central Government derives the power to grant exemption from excise duty. Can a manufacturer pay duty on exempted goods?
- (f) Power of Commissioner (Appeals) to dispense with pre-deposit of duty or penalty demanded
- (g) Revision by Central Government under Section 35EE of the Central Excise Act, 1944

Q.5 Write short notes on **any five** of the following:

- (a) Role of Departmental Representative in CESTAT
- (b) Examples of manufacture as defined in Section or Chapter Notes of the 1st Schedule to Central Excise Tariff Act, 1985
- (c) Examples of Tariff Entries where rates of duty are both advalorem and specific
- (d) Brand Name in SSI exemption
- (e) Principles of Natural Justice
- (f) Consumer Welfare Fund
- (g) General Rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985

Q.6 Write short notes on **any five** of the following:

- (a) Supreme Court judgment in Delhi Cloth Mills case on Manufacture
- (b) Supreme Court judgment in Ujagar Prints Case on Valuation of job work
- (c) Supreme Court judgment in Mafatlal case on Refund
- (d) Binding effect of CBEC Circular on Central Excise Officers
- (e) Interest under Section 11AB when duty is paid before issue of show cause notice
- (f) Legal provisions under which Special Audit can be resorted to

- (g) Legal provisions under which an assessee can avoid issue of show cause notice even if he is guilty of short payment of duty.
