

DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE
(CUSTOMS AND CENTRAL EXCISE) GROUP -A PROBATIONERS

PART II - PAPER IX

PUBLIC FINANCE, INTERNATIONAL TRADE AND CUSTOMS CONVENTIONS
(WITHOUT BOOKS)

DATE: 28.08.2009

TIME: 10-15 to 13-15 HRS

MINIMUM MARKS: 150

PASS MARKS: 75

NOTE: Answer ANY FIVE Questions. All questions carry equal marks. Answers could be written in Hindi or in English.

Q1. (i) What is meant by "value of taxable services"?

(ii) Can the Department modify the value determined by the service provider?

(iii) Is there any exemption from payment of service tax to diplomatic missions for official use and individuals and the family members posted in the diplomatic missions?

Q2. Climate change. What is the role of trade? What is the potential relevance of WTO rules and climate change? Cite some instances of environmental dispute to substantiate?

Q3. What are Patents, trademarks, service marks and copy rights? What are the patent laws in India? Elucidate with recent patent disputes pertaining to India:

Q4. Has the introduction of VAT (Value Added Tax) been inflationary? Comment.

Q5. Why are diplomats granted privileges and immunities? If there is a conflict between diplomatic immunity and human rights which takes precedence? What are the remedies for resolution of the conflicts?

Q6. What is the Tryptique procedure or Carnet de passage. Can exemption be granted for vehicles for tourists under tryptique?

Q7. What is the importance of micro, small and medium enterprises (MSME) in the context of the Indian economy?

Q8. What are the GATT principles of valuation? How have these been adopted to customs valuation under Customs Act and the rules made thereunder?

Q9. Role of Customs has expanded from revenue collection and revenue intelligence to cover national security issues? Which are the areas in which Customs has expanded its jurisdiction?

Q10. Write short notes on any FIVE: -

(i) CITES (Convention on international trade in endangered species of wild flora and fauna).

(ii) Duties of the DG of Sale guard

(iii) Tax Arrear Recovery (TAR).

(iv) National Calamity Contingent Duty (NCCD).

(v) Raxaul, Morch, Attari, Petrapole - Identify the locations and the impact on India's Trade.

(vi) SAFTA (South Asia Free Trade Area Agreement)

(vii) SAPTA (SAARC Preferential Trade Agreement)

(viii) Narco Terrorism.