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(3rd Semester)

COMMERCE

(Honours)

Paper No. : BCAF-03

(Indirect Tax)

Full Marks : 70
Pass Marks : 45%

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

1. (a) What are the exemptions for small-scale industries under Central Excise? 14

Or

- (b) Highlight the general procedures of Central Excise. 14

2. (a) What is custom law? Briefly explain the functions and objectives of customs law. 4+10=14

(2)

Or

(b) Explain the different types of customs duty in India. 14

3. (a) What is re-export? Explain the procedure for re-export and drawback on goods re-exported. 4+10=14

Or

(b) What are the regulations for import and export of goods by 'post parcel'? Explain. 14

4. (a) Define central sales tax. What are the circumstances leading to the levy of central sales tax? 4+10=14

Or

(b) Examine the provisions regarding sale and purchase of goods in the course of export or import. 14

5. (a) Define a dealer. State the procedure for registration under the Central Sales-tax Act. 4+10=14

Or

(b) Discuss the concept of sale or purchase of goods in the course of central trading. 14

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