

2019

( 3rd Semester )

COMMERCE

( Honours )

Paper No. : BCAF-03

( Indirect Taxes )

( Old Course )

Full Marks : 70

Pass Marks : 45%

Time : 3 hours

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

1. (a) Discuss the general procedures of Central Excise. 14

Or

- (b) What is Central Excise Tax? What are the different types of Central Excise Tax? 4+10=14

2. (a) Explain the different types of Customs Duties in India. 14

Or

- (b) Examine the procedure to be followed by the exporter under the Customs Rules. 14

3. (a) Discuss the clearance procedures of goods stored in warehouse. 14

Or

- (b) What are the documents required for clearing the export cargo through sea and air routes? 14

4. (a) Explain the nature and scope of Central Sales Tax. 14

Or

- (b) Briefly highlight the main provisions of Central Sales Tax. 14

5. (a) Explain the concept of sale or purchase of goods in course of State trading. 14

Or

- (b) What is subsequent sale? What are the procedures followed in subsequent sale? Under what conditions subsequent sales are exempted from levy of Central Sales Tax? 2+5+7=14

★ ★ ★