



DT-21247

Seat No. _____

B. A. LL. B. (Integrated) (Sem. VI) Examination

April / May – 2015

**Taxation Laws : Paper - II
(Indirect Taxes)**

Time : 3 Hours]

[Total Marks : 100

- Instructions :** (1) Attempt all questions.
(2) All questions carry equal marks.

- 1 Discuss in detail types of custom duties. **20**
- OR**
- 1 Discuss the provision of penalties under Customs Act. **20**
- 2 Discuss the provisions of Central Excise Act regarding Levy and Collection of duty. **20**
- OR**
- 2 Explain the significance of relevant data for claim for refund of duty under Central Excise Act. **20**
- 3 What is service tax? Discuss the procedure for registration for service tax. **20**
- OR**
- 3 What is service Tax ? Name any 10 services that are subjects to tax. **20**
- 4 What is CENVAT ? Discuss the inputs eligible for CENVAT and duties eligible for CENVAT credit with records to be maintained while claiming CENVAT credit. **20**
- OR**
- 4 Describe the concessions available to SSI Unit. **20**
- 5 Write short notes on : (any two) **20**
- (1) Import procedure
- (2) Export procedure
- (3) Antidumping duty
- (4) Sale tax and VAT.