



**PAQ-21247**

Seat No. \_\_\_\_\_

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

**October / November - 2018**

**Taxation Laws - II**

*(Indirect Taxation) (Old Course)*

Time : 3 Hours]

[Total Marks : 100

- Instructions :** (1) Attempt every question.  
(2) Each question carries equal marks.

- 1 What is the main objects of Service Tax - Explain. **20**  
**OR**
- 1 Describe Offences and Prosecution under Custom Act, 1962. **20**
- 2 Describe Provision of Central Excise Act regarding levy and collection of duty. **20**  
**OR**
- 2 Discuss fully - SEZ and EOUS. **20**
- 3 Explain General Regulation on Imported goods and Export of goods under Custom Act. **20**  
**OR**
- 3 Discuss in details types of Custom Duties. **20**
- 4 Write short notes on : (any **four**) **20**  
(1) Import Procedure under Custom Act, 1962  
(2) Cenvat  
(3) Deemed Export  
(4) Clearance of goods under Central Excise Act  
(5) Valuation of goods under C.E. Act  
(6) Warehouse.
- 5 Explain the provision regarding clearance of imported goods and export of goods under Custom Act, 1962. **20**  
**OR**
- 5 What is Service Tax? Discuss procedure of registration for Service Tax. **20**