

2016

(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) Define central excise tax. What are the different types of central excise tax? 4+10=14

Or

- (b) Briefly explain the nature of goods on which central excise is imposed. 14
2. (a) Briefly explain the export and import procedures of central excise tax. 14

Or

- (b) Write short notes on the following : 3½×4=14
- (i) Shipping bill
 - (ii) Bill of lading
 - (iii) Kinds of duties
 - (iv) Basic of levy

3. (a) Explain the clearance procedure of central excise for reexport and import by post. 14

Or

- (b) Briefly highlight the prohibited exports against licensing.
4. (a) Explain the main provisions of the Central Excise Tax Act including the latest amendments. 14

Or

- (b) Explain the nature and scope of the Central Sales Tax Act.
5. (a) What is turnover? Explain the procedure for determination of turn over with the help of an example. 4+10=14

Or

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