

2017

( 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

Or

(b) Explain the different types of customs duty in India. 1

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

Or

(b) What are the regulations for import and export of goods by 'post parcel'? Explain. 1

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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