

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

(PAPER-I) CENTRAL EXCISE (Without Books)

Date : 07.08.2024

Time : 10.00 AM To 1.00 PM

MAXIMUM MARKS: 100

PASS MARKS: 50

Note:

- All questions are compulsory.
- Candidates have option to answer in Hindi.
- Use of Mobile/Smart Phones is strictly prohibited during examination

Q.No.1 This section consists multiple choice Questions. Identify the most appropriate or correct choice. All questions are compulsory. [1x20=20]

- What is the charging section of Central Excise Act, 1944?
 - Section-5
 - Section-3
 - Section-2
 - Section-9
- Which section of Central Excise Act, 1944 expressed the term 'Manufacturer'?
 - Section 2(f)
 - Section 2(e)
 - Section 2(g)
 - Section 2(m)
- Under which Section of Central Excise Act, 1944 has the power to grant exemption, full or partial, from payment of duty either generally by issue of a notification or in a specific case of an exceptional nature by means of a special order?
 - Section 2A
 - Section 1A
 - Section 6A
 - Section 5A
- For what clearance value, the unit is not required to pay excise duty under Central Excise Act, 1944?
 - ₹1.00 Crore
 - ₹1.50 Crore
 - ₹1.25 Crore
 - ₹2.00 Crore
- Who is the authority for provisional assessment under Rule 7 of Central Excise Act, 1944 where an assessee is unable to determine the value of the excisable goods or rate of duty applicable thereto?
 - Additional/Joint Commissioner
 - Superintendent
 - Deputy/Assistant Commissioner
 - None of the above
- Compound levy schemes is applicable on which products?
 - Stainless steel attis/pattas
 - Aluminium Circles
 - Both a & b
 - None of the above
- What is the HSN code of L.P.G?
 - 2711 1200
 - 2711 1300
 - 2711 1900
 - All of the above
- What is the amount of penalty has been prescribed under Rule 15 (A) for any violation for which no specific penalty has been provided?
 - ₹5000.00
 - ₹10000.00
 - ₹2500.00
 - ₹2000.00
- The inspiration of Special Economic Zones was taken from
 - North Korea
 - Japan
 - China
 - U.A.E
- The officers who is/are empowered to arrest any person who is reasonably believed to be liable to punishment under Central Excise Act, 1944?
 - Deputy/Assistant Commissioner
 - Superintendent
 - Inspector
 - Both a & b
- Under which section of Code of Criminal Procedure, the arrests have to be made for violation of Central Excise Act, 1944?
 - Section 155
 - Section 165
 - Section 156
 - Section 170
- Under which section of Central Excise Act, 1944 the provision of imprisonment and fine are made regarding redemption of confiscated goods?
 - Section 12
 - Section 10
 - Section 9
 - Section 8
- What say the rule 25 of Central Excise Rule, 2002?
 - Interest and Penalty
 - Provisional attachment of any property belonging to person concerned
 - Confiscation and Penalty
 - All of the above

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- Q.No.4** Expand the following abbreviations. [2x5=10]
- (i) NCCD
 - (ii) SEIS
 - (iii) AAS
 - (iv) DFIA
 - (v) CAAP
- Q.No.5** Write the general description of goods for following four-digit tariff heading- [2x5=10]
- (i) 1702
 - (ii) 2403 99 90
 - (iii) 2710
 - (iv) 3306
 - (v) 8414
- Q.No.6** Write short notes on any five of the following: [4x5=20]
- (i) Rebate & Remission of Goods
 - (ii) Tariff Value and MRP Value
 - (iii) Assessable Value and Transaction Value
 - (iv) Free Sample and Discount
 - (v) Additional Consideration
 - (vi) Erroneous Refund and Differential Duty
 - (vii) Redemption fine and Confiscation
 - (viii) Settlement Commission and Advance Ruling
 - (ix) Provisional Attachment
 - (x) Unjust enrichment
- Q.No.7** Answer any four from the following questions [5x4=20]
- (i) What is Audit and what are stages of EA 2000?
 - (ii) What is prosecution and what are the grounds for launching Prosecution under Central Excise Act?
 - (iii) What is provisional assessment and who is authorized to do so and duration of time when final assessment is issued?
 - (iv) What is Advance Ruling and what are the questions which are sought for?
 - (v) Write a Short Note on Consumer Welfare Fund and please tell the Authority who conducts the Audit of fund.
 - (vi) What is compound levy scheme and for which commodities it is has been notified?
 - (vii) What is Special Audit and who is competent to order for it?
 - (viii) Write a Short Note on Capital Goods and please specify which goods are treated as Capital Goods for the purpose of eligibility to Cenvat Credit?
