DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

(PAPER-I) CENTRAL EXCISE (Without Books)

<u>Date</u> : 07.08.2024 <u>Time</u> : 10.00 AM To 1.00 PM			<u>M</u>	MAXIMUM MARKS: 100 PASS MARKS: 50		
	estions are compulsory. lates have option to answer in Hir	ndi.	3. <u>Use of Mobile/Smart Phones is strictl</u>	y prohibited during examination		
Q.No.1	This section consists m questions are compulso	•	s. Identify the most appropriat	e or correct choice. All [1x20=20]		
(i)	What is the charging sect	on of Central Excise Act,	1944?			
	a) Section-5	b) Section-3	c) Section-2	d) Section-9		
(ii)	Which section of Central	Excise Act, 1944 expresse	ed the term 'Manufacturer'?			
	a) Section 2(f)	b) Section 2(e)	c) Section 2(g)	d) Section 2(m)		
(iii)	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?					
	a) Section 2A	b) Section 1A	c) Section 6A	d) Section 5A		
(iv)	For what clearance value	ie, the unit is not requ	ired to pay excise duty under C	entral Excise Act, 1944?		
	a) ₹1.00 Crore	b) ₹1.50 Crore	c) ₹1.25 Crore	d) ₹2.00 Crore		
(v)	Who is the authority for provisional assessment under Rule 7 of Central Excise Act, 1944 where an assesses is unable to determine the value of the excisable goods or rate of duty applicable thereto?					
	a) Additional/Joint Commb) Superintendent	issioner	c) Deputy/Assistant Com d) None of the above	missioner		
(vi)	Compound levy schemes is applicable on which products?					
	a) Stainless steel attis/pattas	b) Aluminium Circles	c) Both a & b	d) None of the above		
(vii)	What is the HSN code of L.P.G?					
	a) 2711 1200	b) 2711 1300	c) 2711 1900	d) All of the above		
(viii)	What is the amount of penalty has been prescribed under Rule 15 (A) for any violation for which no specific penalty has been provided?					
	a) ₹5000.00	b) ₹10000.00	c) ₹2500.00	d) ₹2000.00		
(ix)	The inspiration of Special Economic Zones was taken from					
	a) North Corea	b) Japan	c) China	d) U.A.E		
(x)	The officers who is/are empowered to arrest any person who is reasonably believed to be liable to punishment under Central Excise Act, 1944?					
	a) Deputy/Assistant Comnb) Superintendent	nissioner	c) Inspector d) Both a & b			
(xi)	Under which section of Code of Criminal Procedure, the arrests have to be made for violation of Central Excise Act,1944?					
	a) Section 155	b) Section 165	c) Section 156	d) Section 170		
(xii)	Under which section of Central Excise Act, 1944 the provision of imprisonment and fine are made regarding redemption of confiscated goods?					
	a) Section12	b) Section 10	c) Section 9	d) Section 8		
(xiii)	What say the rule 25 of C	entral Excise Rule, 2002?				
	a) Interest and Penaltyb) Provisional attachment to person concerned	of any property belonging	c) Confiscation and Pend) All of the above	alty		

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

(xiv) Under which section	of Central Excise Act, 1944, the pro	osecution and compounding of	offences is mentioned?				
	a) Section 3b) Section 8		c) Section 85d) None of the above					
(xv)	Whether any statutory time limit is fixed for launching prosecution or not?							
	a) 2 years	b) 3 years	c) One year	d) No time limit				
(xvi) Who cannot be comp	oounded under compounding of offe	ences?					
	 a) The person convicted under Customs or Central Excise Act before 30.12.2005 b) The person convicted under Customs or Central Excise Act after 30.12.2005 c) The person involved in serious offences such as narcotics, arms, chemical weapons etc. d) Both b & c 							
(xvi	i) What is pre deposit a	amount under Section 35 F of Centr	ral Excise Act, 1944?					
	a) 8.5% of duty demab) 7.5% of duty dema		c) 6.5% of duty demandd) 5.0% of duty demand					
(xvi	ii) What is the limit for	a unit situated in rural area for firs	st clearance of specified goods?					
	a) ₹1.00 Crore	b) ₹0.40 Crore	c) ₹0.60 Crore	d) ₹1.5 Crore				
(xix) What say the Section	11DDA of Central Excise Act, 194	4?					
(xx)	to person concerne b) Interest	ment of any property belonging ed ed rate to get refund of pre-deposit'	c) Penalty d) Publication of names					
	a) 6%	b) 7.5%	c) 6.5%	d) 5				
Q.No.2	Fill in the blanks in	respect of the following question	ns.	[1x10=10]				
(i)	Notwithstanding anything contained in the Code of Criminal procedure,1973(2 of 1974,) Offences under section-9, except the offences referred to in sub- section (1A), shall be within the meaning of that Code.							
(ii)	The Central Excise Officer or a proper Officer referred to in of the Customs Act, 1962 may deduct the amount so payable from any money owing to the person for recovery of sums due to Government.							
(iii)	All persons so summoned shall be bound to attend, either in person or by							
(iv)	Penalty for failure to furnish information of return is of the period during which the failure to furnish such return continues.							
(v)		Appeal to High Court under Section 35G must be filed within						
(vi) (vii)		of duty made by the assessed	-					
(viii)	Before the clearance of goods (Cigarettes) from the factory, each invoice shall be countersigned by the Removal of goods for job work, etc may be done by jurisdictional subject to fulfillment of condition specified in this regard.							
(ix)	The removal of any ex-	The removal of any excisable goods may be done from the factory of production to a warehouse or from one warehouse to another warehouse by a notification.						
(x)	The seized documents v	which have not been relied upon, shall l	oe returned within o	f the issue of said notice.				
Q.No.3	True or False:			[1x10=10]				
(i)		ment comes under the meaning of capit	_					
(ii)	Input includes light diesel oil, high speed diesel oil or motor spirit, commonly known as petrol.							
(iii)	Laying of foundation or making of structures for support of capital goods includes in input service.							
(iv)	Normal transaction value means the transaction value at which the greatest aggregate quantity of goods are sold.							
(v)	Central Board of Excise and Customs under the Central Boards of Revenue Act 1962.							
(vi)	Culpable mental stage	Culpable mental stage includes intension, motive, knowledge of a fact and belief in, or reason to believe, a fact.						
(vii)	If the capital goods are clear as a west and scrap, the manufacturer shall pay an amount equal to the duty leviable on transaction value.							
(viii)	Retail sale price means the retail sale price as defined in Section 4 A of the Act.							
(ix)	Customs Tariff Act means the Customs Tariff Act, 1985.							
(x)	Motor vehicle is included in the meaning of input under Cenvat Credit Rule, 2004.							

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

Q.No.4 Expand the following abbreviations. [2x5=10]
(i) NCCD

- (ii) SEIS
- (II) SEE
- (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?
