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No. of Printed Pages : 2

SARDAR PATEL UNIVERSITY
B.A./ B.B.A./ B.COM., LL.B. (HON.) (V YEARS INTEGRATED LAW)
Ninth Semester Examinations
2016
Saturday, 26th November, 2016
10:00 A.M. to 12:00 P.M.
UL09CBLH04: Indirect Taxes (BL) Hon. V

Marks: 50

Q1. Problems: All Compulsory

[10]

- A. A purchases cloth and gives it to B, who is a tailor, to stitch a shirt as per measurements and requirements of A. B stitched the shirt and gave it to A. In given case, who will be treated as manufacturer of the shirt for the purpose of levy of central excise duty?
- B. Rukshar Ltd. Importers certain goods from Germany. Since the goods have been imported from outside India and are not manufactured in India, Excise duty is not leviable on such goods. However, excise duty is charged indirectly by the Government on such imported goods. Do you agree? Discuss.
- C. X of Kolkata sells goods to Y of Chennai and hands over the goods to MKS Transport, Kolkata for transporting the same to Chennai. The Lorry receipt is sent to Y by post. While goods are in transit, Y sells the goods to Z of Vijayawada by endorsing the lorry receipt and goods are diverted to Vijayawada. X, Y and Z are registered dealers. Is the Second sale between Y and Z chargeable to tax?
- D. With reference to the provision of Finance Act, 1994, examine whether service tax is leviable in the following situations: answer the following in yes or no only:
 1. A Chartered Accountant rendering services in Leh
 2. An Interior decorator based in Pehalgaam provides professional services at New Delhi.
 3. Services provided in a vessel stationed at a distance of 10 nautical miles from Indian Land mass.
 4. Services provided in vessel stationed at a distance of 54 nautical miles from Indian Land mass in Exclusive Economic Zone (EEZ) of India for carrying out fishing operations.
- E. PQR Ltd., an Iron rods manufacturer, used abrasives for the purpose of polishing the iron rods. The Abrasives were consumed during the manufacturing process and were not present in the manufactured final product. You are required to advise PQR Ltd. Whether it can avail CENVAT credit of excise duty paid on such consumables?

Q2. Under Central Excise Duty the goods must be moveable one. With reference to this statement explain Concept of goods and various types of excisable goods.

[15]

OR

Q2. What is the role of service tax in India? What is negative list of services? Explain any five of the Services covered therein.

[15]

Q3. What is the role of Central Sales Tax in India? What is its applicability and explain its registration Processes? [15]

OR

Q3. How is Customs Duty levy in India? State the Applicability of Custom duty and the types of Customs duties in details. [15]

Q4. Short Notes. Any Two [10]

1. Anti-Dumping Duty- u/s 9A of the CTA
2. Mega Exemptions Notification No. 25/2012 – Service tax, dated 20-06-2012 (any 10)
3. Small Scale Industries Scheme in Central Excise Act.
4. Types of Excise Duties.

X=X=X