

[31]

SEAT No. \_\_\_\_\_

Seat No. \_\_\_\_\_

No. of Printed Page: 02

SARDAR PATEL UNIVERSITY  
B. Com. (6<sup>TH</sup> Semester) March/April - 2019  
05-04-2019 - Friday  
2.00 P.M. TO 4.00 P.M.

**UB06CCOM07- TAX PRACTICES AND PROCEDURE -VI**

**Total Marks: 60**

Note : Figures to the right indicate marks of the question.

- Q:01(A) Explain Different Types of Excise Duty 08  
Q:01(B) Explain an Overview of Central Excise Tariff Act 1985 07

OR

- Q:01 Write notes on: 15  
a. Excisable Goods  
b. Manufacture  
c. Manufacturer

- Q:02(A) A manufacturer has to supply a machinery on following terms and conditions: 08  
(a) Price of machinery: Rs.3,40,000 (net of taxes and duties)  
(b) Machinery erection expenses: Rs. 26,000  
(c) Packing (normally done by him for all machinery) : Rs. 4,000  
(d) Design and drawing charges relating to manufacture of machinery :  
Rs. 30,000 (Net of taxes and duties)  
(e) Central Sales Tax @ 2%  
(f) Central Excise Duty @20%  
(g) Cash discount of Rs. 5,000 will be offered if full payment is received before dispatch of goods.  
(h) The machine will be supplied along with bought out accessories @ Rs. 8,500. The accessories were optional.  
You are informed that (a) the buyer made all payment before delivery.  
(b)The manufacturer incurred cost of Rs. 1,200 in loading the machinery in the truck in his factory. These are not charged separately to buyer.  
Find the 'Assessable Value' and the duty payable.

- Q:02(B) Explain Administrative Procedure of Central Excise and Custom. 07

OR

- Q:02(A) 1,500 pieces of a product 'A' were manufactured during 2008-09. Its list price (i.e. retail price) is Rs. 250 per piece, exclusive of taxes. The manufacturer offers 20% discount to wholesalers on the list price. During the year, 840 pieces were sold in wholesale, 510 pieces were sold in retail, and 35 pieces were distributed as free samples. Balance quantity of 115 pieces was in stock at the end of the year. The rate of duty is 15%. What is the total duty payable during the year 08-09 Assume that the manufacture is not eligible for SSI concession. 08

(1)

(P.T.O.)

- Q:02(B) Explain Registration Process of Factory/Warehouse under Excise duty. 07
- Q:03 Write Shorts note on: 15
- a. Duty Free Export
  - b. General Procedure of Export
- OR
- Q:03 Write Shorts Note on : 15
- a. Removal of Goods under bond without Payment of Excise duty
  - b. Procedure of Goods Export to Nepal and Bhutan
- Q:04 Explain in Details Provision of General SSI Exemption 15
- OR
- Q:04 Write Shorts note on: 15
- a. General Provision in case of penalties
  - b. Provision of Claim of Refund

— X —  
(2)