

Total No. of Questions : 7]

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**[3672]-403**

**B. B. A. (Semester - IV) Examination - 2009**

**INDIRECT TAXES**

**(2005 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

- (1) Attempt **any five** questions.*
- (2) All questions carry equal marks.*

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- Q.1)** Explain provisions in the Central Excise Act, 1944 for Valuation of Excisable Goods with reference to retail sale price. **[16]**
- Q.2)** Explain provisions of Central Excise Rules, 2002 regarding Export of Goods. **[16]**
- Q.3)** What do you mean by 'Customs Duty' ? Discuss scope and importance of Customs Duty. **[16]**
- Q.4)** (A) Write a note on 'Goods of Special Importance' (Declared Goods) under the Central Sales Tax Act, 1956. **[08]**
- (B) Explain the term 'Dealer' under the Central Sales Tax Act, 1956. **[08]**
- Q.5)** Explain the term 'VAT'. State different schedules under which goods are classified for the purpose of Levy of Tax under the Maharashtra VAT Act, 2002. **[16]**
- Q.6)** (A) State basic two requirements that should be satisfied for treating something as 'Goods' for the purpose of Levy of Excise Duty. **[08]**
- (B) Write a note on 'Additional Customs Duty' u/s 3(1) of the Customs Act, 1962. **[08]**

**Q.7) Write short notes : (Any Four)**

**[16]**

- (a) 'Manufacture' under Central Excise Act, 1944
  - (b) Duty Drawback in Customs
  - (c) Incidence and Levy of Tax under Maharashtra VAT Act, 2002
  - (d) 'Appropriate State' under C.S.T. Act
  - (e) Fundamental Features of 'CENVAT' Scheme
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