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| **Time allowed : 3 hours** | **Maximum marks : 100** |
| **Total number of questions : 7** | **Total number of printed pages : 2** |

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| **Note:***Answer all Questions* |
| **Marks** |

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| 1. | (a) | Mention two characteristics of the ‘unique selling proposition’ (USP) of Business English. | 2 | (0) |
|  | (b) | What are supportive and opposing prefixes? Give an example for each. | 4 | (0) |
|  | (c) | Provide the meaning of the following idioms and use them in sentences of your own :   |  |  | | --- | --- | | (i) (ii) (iii) (iv) | To fish in troubled waters  A close-shave To stretch a point  On the horns of a dilemma. | | 4 | (0) |
| 2. | Write an essay of about 300 words on any one of the following : | | 15 |  |
|  | (i) | Role of multinational companies in Indian context |  | (0) |
|  | (ii) | Pollution control |  | (0) |
|  | (iii) | E–commerce |  | (0) |
|  | (iv) | Business ethics and morality. |  | (0) |
| 3. | As a dealer of the Himalaya Air–conditioners, you have placed an order for twenty air–conditioners with the company, but the supply was inordinately delayed. Write a letter to the Sales Manager of the company expressing your dismay at the delay which has caused you heavy losses. | | 15 | (0) |
|  | **OR** | |  |  |
|  | Draft a show–cause notice to an [employee](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/) who has been indulging in gross misbehaviour and other activities detrimental to the interests of the company | | 15 | (0) |
| 4. | The electricity supply to your manufacturing unit was disconnected on the ground that you were using a lot more electricity than the sanctioned load. Write a letter to the electricity supply company expressing your regrets, requesting for remission of the fine and also sanctioning the requisite load as you have completed all other requirements. | | 15 | (0) |
|  | **OR** | |  |  |
|  | A shareholder has expressed his dissatisfaction with the working of the company at its failure to declare a [dividend](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/)for the second consecutive year. Write a letter to him removing his doubts about the health of the company and giving reasons for not declaring the dividend. | | 15 | (0) |
| 5. | Draft any three of the following : | | 5each |  |
|  | (i) | An advertisement for students to work part–time in the company’s sales [promotion](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/) campaign. |  | (0) |
|  | (ii) | A circular informing the [employees](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/) about the increase in public–dealing hours. |  | (0) |
|  | (iii) | A notice asking employees not to entertain their guests during office hours. |  | (0) |
|  | (iv) | A press release on getting the award for the highest exports. |  | (0) |
| 6. | Draft any three of the following : | | 5each |  |
|  | (a) | A telegram seeking permission from the Managing Director to extend medical leave. |  | (0) |
|  | (b) | A formal invitation to a function for launch of a new model of vacuum cleaner manufactured by your company. |  | (0) |
|  | (c) | An office memorandum granting permission to an employee to pursue part-time post–graduate course, after office hours. |  | (0) |
|  | (d) | A representation from an employee against stoppage of his annual increment for gross negligence of his official duties. |  | (0) |
| 7. | Make a precis of the following passage in about one–third of its length and suggest a suitable title (Use precis–sheet given at the end of the answer book) :  Tax [laws](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/) have perhaps never been free from disputes and litigation. Indeed they are notorious for their complexities and intricacies. They comprise legal texts, written in unwinding and involved language, running into hundreds of pages. The tax procedures are often condemned as notoriously complicated an opaque, far from the understanding of ordinary tax payers. All this adds greatly to the compliance [cost](http://www.futureaccountant.com/exam-question-previous-papers/2004-cs-foundation_english-and-business-communication-december-2003/p8i/). On the top of it tax structures that are not compressive in coverage and find sustenance on exceptions and exemptions are prone to attempts of tax avoidance and tax evasion.  So much is the enormity of specialisation needed in dealing with the problems of interpretation of tax laws that tribunals manned by experts are often needed to resolve disputes between the assessees and the tax departments. Hence most tax administrations are equipped with multiplayer machinery of adjudicators.  The machinery in respect of customs and excise is well established and an old one. The Assistant Commissioner/Deput y Commissioner initially adjudicates a dispute at the initial stage. Appeal against his order lies to the Commissioner (Appeals). The Commissioner himself adjudicates more important cases. Appeals against the order passed by a Commissioner or Commissioner (Appeals) lies to the tribunal, the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT). A committee headed by a judge of the Supreme Court selects its members. A judicial member is qualified to be a judge of the High Court. Technical members are selected from amongst senior officers of the customs and central excise service. While the judicial members are professionally trained and well–versed in law, the technical members are immensely knowledgeable in customs and excise laws and procedures. Their practical experience of tax administration comes handy in quick understanding of the disputes on facts and law.  The tribunal is the final authority on the adjudication of facts. However, as regards the question of law, the customs and excise laws do not confer the same superior status on the tribunal. Yet its powers and jurisdiction are of far–reaching significance. | | 15 |  |