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Register Number:

6348

Name of the Candidate:

M.B.A. (BANKING & TAXATION) DEGREE**EXAMINATION - 2010****(SECOND YEAR)****(PAPER – III)****230. PRINCIPLES & PRACTICES OF INDIRECT TAXES***December)**(Time: 3 Hours*

Maximum: 75 Marks

SECTION - A**Answer any FIVE questions.****(5 × 3 = 15)**

1. What is MRP.
2. Write a note on excise duty.
3. Write a note on CENVAT.
4. What are the exercise concession given to SSI?
5. List the types of customs duty.
6. What is duty draw back.
7. What is deemed manufacturing?
8. Give a brief note on EOU.

SECTION - B**Answer any THREE questions.****(3 × 15 = 45)**

9. Write a detailed note on documentation of CENVAT?
10. List the provisions relating to refund of excise duty
11. What are the powers of central exercise officer?

12. What a detailed note on the benefits provided to special Economic Zones
13. Give a brief note on export procedure?

SECTION - C
(Compulsory)
Case Study

(1 × 15 = 15)

14. M/s. XYZ manufactures light dimmers and sells them in corrugated boxes under their own brand name which is affixed/printed on such boxes. However, after some time M/s. XYZ starts printing hexagonal artistic design of its marketing company 'Super Sales' on such boxes along with its brand name. The said hexagonal shape/design is only printed on the vi cards of the two executives of the 'Super Sales'. The design printed on the letterheads and sales invoices of the 'Super Sales' is different 'Super Sales' has not claimed that the hexagonal design belongs to them and that they have permitted M/s. XYZ to use the same on their corrugated boxes. The Commissioner of Excise contends that the benefit of small scale exemption would not be available to M/s. XYZ as they are using a brand name of another person on their goods. You are required to examine the veracity of the Commissioner's claim with the help of a decided case law, if any.

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