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**( 3rd Semester )**

**COMMERCE**

**( Honours )**

**Paper No. : BCAF-03**

**( Indirect Taxes )**

**( Old Course )**

Full Marks : 70

Pass Marks : 45%

**Time : 3 hours**

*The figures in the margin indicate full marks  
for the questions*

1. (a) What is central excise? Explain the nature and scope of central excise.

2+12=14

Or

- (b) Explain the clearance procedure for excisable goods in India.

14

2. (a) Explain the provisions for prohibition of export and import of goods.

14

Or

(b) Write short notes on the following :

$3\frac{1}{2} \times 4 = 14$

- (i) Assessable goods
- (ii) Duitable goods
- (iii) Export manifest
- (iv) Shipping bill

3. (a) Explain the clearance procedure for re-export of goods.

14

Or

(b) Briefly highlight the prohibited exports against licensing.

14

4. (a) Explain the nature and scope of Central Sales Tax.

14

Or

(b) What are the latest amendments on sales in the course of exports of goods out of India?

14

5. (a) Explain the concept of sales or purchase of goods in the course of Central and State Trading. 14

Or

- (b) Explain the procedure regarding the branch and consignment transfer. 14

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