



## **SECTION-B**

### **UNIT-I**

2. What do you mean by sales tax authorities? Discuss its power and functions.
3. Give an overview of Central Sales Tax Act. Discuss the procedure of assessment.

### **UNIT-II**

4. Briefly discuss the following with reference to the provisions of the customs Act :
  - a) Prohibited export
  - b) Warehouse
  - c) Postal goods
5. Give the overview of Customs Act 1962. Discuss various exemptions from custom duty.

### **UNIT-III**

6. What do you understand by term CENVAT? How the assessment and payment of duty is done?
7. Discuss the various appeals and penalties provision under Central Excise Act.

### **UNIT-IV**

8. Discuss the various classifications of services. Also, discuss the various exemptions from Service Tax.
9. Discuss the various provision under Value Added Tax related to assessment and collection of tax.

**NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.**