

- Note :**
- 1) All Questions are compulsory with internal choice.
 - 2) Figures to right indicates full marks for question.
 - 4) Use of standard calculation is permitted.

Q. 1 A) State whether the following statement in True / False rewrite the sentence.
(Any 8)

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- 1) Transaction value is ad-valorem value.
- 2) Excise duty is payable when goods are sold.
- 3) Excise duty is not applicable when goods are removed as free samples.
- 4) Excise duty and Service Tax are independent taxes.
- 5) There is excise on resale of goods.
- 6) Service Tax has been imposed as an direct tax,
- 7) Service Tax is a Tax on service provided or to be provided by Service provider.
- 8) Service Tax is leviable only if there is sale of goods.
- 9) Service means any activity carried out by person.
- 10) Fees taken by schools is outside the coverage of service.

B) Match the following : (Any 7)

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Group 'A'

Group 'B'

- | | |
|---------------------------|--|
| 1) Mere putting bar code | a) Maximum Retail Price |
| 2) Negative list services | b) @ 1% |
| 3) Specific duty | c) 0.5% |
| 4) Transfer of Title | d) 1994 |
| 5) MRP | e) not a manufacturer |
| 6) Transfer in Money | f) not within the ambit of service tax |
| 7) Higher education Cess | g) Change in ownership |
| 8) Service Tax introduced | h) Volume of unit |
| 9) Captive consumption | i) not goods |
| 10) Swachh Bharat Cess | j) 110% of cost of production |

Q. 2 A) M/S Rajan Food Processing Equipment Manufacturing Co. gives following details of Production and Sales for the Month May 2016. Ascertain excise duty payable by the company.

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Place wholesale market	No. of Machines Sold	Selling price per unit
Delhi	2000	25000
Calcutta	1500	24500
Chennai	2200	25250
Mumbai	4000	26000

Cost of per machine is 22000, Rate of excise duty is 30%, Ignore education cess and Higher education cess.

B) M/S Shanti and Co. gives the following information.

Particulars	₹
Cum duty selling price exclusive of sales tax	1,14,50,000
Rate if excise duty applicable to the product	12.50%
Trade discount allowed	2,00,000
Compute Assessable value of proper levy of excise duty and excise duty payable.	

OR

Q. 2 A) Determine the Assessable value and cost of production on Manufacture of the under mentioned product for the purpose of captive consumption in terms of rule 8 of central excise valuation.

Particulars	₹
Direct Material	36,248
Direct wages and Salaries	11,200
Works overheads	9,760
Quality control costs	8,000
Research and Development cost	5,340
Administrative overheads	7,200
Selling and Distribution overheads	6,000
Realisable value of Scrap	3,500

Administration overheads are in relation to production activities. Material costs include excise duty of Rs. 1, 248. Calculate Excise Duty liability for captive consumption. Rate of Excise duty is 12.50 %. Ignore education and Higher education cess.

B) The Selling Price of a product 'X' inclusive of excise duty @ 20% and Sales Tax @ 13% is Rs. 1695 per unit. If 40 units are Manufactured and sold find out the assessable value excise duty per piece and total excise duty payable.

Q. 3 Mumbai post office provided the following service to person other than Government during the quarter ending 31-03-2017 all charges are exclusive of Service Tax.

Services rendered	₹
1) Basic Mail Services	1,00,000
2) Transfer of Money through Money order	5,00,000
3) Operation of Saving Accounts	1,50,000
4) Rural Postal life Insurance services	2,00,000
5) Distribution of Mutual Fund, Bonds	5,00,000
6) Issuance of postal orders	3,00,000
7) Collection of Telephone and Electricity Bills	1,00,000
8) Pension Payment Services	50,000
9) Speed post Services	5,00,000
10) Express parcel post services	2,00,000

Compute the Service Tax liability of Mumbai post office for the quarter ending 31-03-2017

OR

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Q. 3 Mr. Famous provides the following Services for the year.

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- 1) Aerial advertising Rs. 5,00,000
- 2) Sale of time slot for advertisement on television Rs. 10,00,000
- 3) Charges for preparation of advertisement for VODAPHONE Rs. 15,00,000
- 4) Advertisement Via Space in print media Rs. 20,00,000
- 5) Commission charges for canvassing advertisement Rs. 25,00,000
- 6) Sale of time slot for advertisement on Radio Mirchi Rs. 30,00,000

Compute the value of Service Tax and Service tax payable thereon if all charges are exclusive of Service Tax. Ignore Small Service providers exemption.

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Q. 4 A) State with reason whether the following are considered goods or not as per Central Excise Act

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|----------|-----------------------|
| 1) Land | 2) Sub Standard goods |
| 3) Roads | 4) By product |

B) State with reason whether the following activity is a manufacture or not as per provisions of Central Excise Act

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|----------------------------|---|
| 1) Resell of Ball bearings | 2) fruit pulp to fruit drink |
| 3) polishing of chain | 4) Repairing and reconditioning of T.V. |

OR

Q. 4 Determine the point of Taxation in each of following independent cases in accordance with point of Taxation Rule 2011.

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Sr. No.	Date of actual Provision of Service	Date of Invoice	Date on which payment is received
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- | | | | |
|----|------------|------------|--|
| 1) | 10-05-2016 | 30-05-2016 | 15-06-2016 |
| 2) | 10-05-2016 | 30-05-2016 | 15-05-2016 |
| 3) | 10-05-2016 | 30-05-2016 | 15-05-2016 (part) 10-06-2016 Bal Amt. |
| 4) | 10-05-2016 | 30-05-2016 | 06-05-2016 (part) 09-05-2016 Bal. Amt |
| 5) | 10-05-2016 | 30-05-2016 | 06-05-2016 (part) 16-05-2016 Bal. Amt |
| 6) | 10-05-2016 | 12-06-2016 | 30-05-2016 |
| 7) | 10-05-2016 | 12-06-2016 | 05-05-2016 (part) 25-05-2016 Bal. Amt. |
| 8) | 10-05-2016 | 12-06-2016 | 12-07-2016 |

Q. 5 A) Explain Type of Duties in Central Excise Act.

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B) "Service Provided by employee to employer is not service" Explain.

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OR

Q. 5 Write short note : (Any 3)

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|-------------------------|--------------------|
| 1) Factory | 4) Excisable Goods |
| 2) Government Services | 5) Person |
| 3) Agriculture Services | |

— The End —