

Total No. of Questions : 6]

SEAT No. :

P1241

[Total No. of Pages : 2

[4743] - 103

D.T.L.

**Wealth Tax Act, Central Excise Act and Service Tax  
(Paper - III) (2006 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 100*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

**Q1)** Enumerate the Assets which are exempted from the Wealth Tax under the Wealth Tax Act, 1957. **[16]**

OR

Explain the provisions relating to Wealth Tax Authorities and their Jurisdiction.

**Q2)** Explain the provisions relating to Penalties under the Wealth Tax Act, 1957. **[16]**

OR

Explain the provisions relating to Appeals, Revisions and References under the Wealth Tax Act 1957.

**Q3)** Define the 'valuation date' and explain the provisions relating to 'Registered Valuers' under the Wealth Tax Act, 1957. **[18]**

OR

Explain the provisions relating to Liability to assessment in special cases.

**Q4)** Explain the provisions relating to Valuation in Central Excise under the Central Excise Act 1944. **[15]**

OR

Explain the provisions relating to exemptions of Small Scale Industries under the Central Excise Act 1944.

**P.T.O.**

**Q5)** Write Short Notes on any three with reference to Central Excise Act 1944.

**[15]**

- a) Assessee and Assessment.
- b) Inputs free of Central Excise duty.
- c) Power of the Central Excise Officers.
- d) E-filing of returns.
- e) Appeals.

**Q6)** Discuss any two of the following with reference to Service Tax.

**[20]**

- a) Exemption of Taxable Service including Cenvat Credit.
- b) Registration under service tax.
- c) Payment of Service Act.
- d) Furnishing of Returns of Service Tax.

