

Total No. of Questions—6]

[Total No. of Printed Pages—2

Seat No.	
---------------------	--

[5446]-13

DTL EXAMINATION, 2018

**WEALTH TAX ACT, CENTRAL EXCISE ACT AND
SERVICE TAX**

Time : Three Hours

Maximum Marks : 100

N.B. :— (i) *All questions are compulsory.*

(ii) *Figures to the right indicate full marks.*

Part I—Wealth Tax Act

1. Enumerate the Assets which are exempt from Wealth tax under Wealth Tax Act ? [16]
2. State the provisions under Wealth Tax Act regarding payment and recovery of tax ? [16]
3. Write short notes on all : [18]
 - (a) Self Assessment
 - (b) Wealth Escaping Assessment
 - (c) Powers of valuation officer.

Part II—Excise Act

4. Examine the powers and duties of Excise Officers under Excise Act ? [15]

P.T.O.

5. Explain in detail Cenvat credit and reversal of Cenvat Credit under Excise Act ? [15]

Part III—Service Tax

6. Write notes on all : [20]
- (a) Applicability of service Tax Laws
 - (b) Valuation of Taxable Service.