

SECTION - B (3 X 15=45 Marks)

SEMESTER III

Answer ANY THREE Questions

Maximum: 75 Marks

Answer ALL Questions.

- (Or)

2. a) What are the bases of levy of excise duty? Mention the types of excise duties.

(Or)

3. a) What are the concessions and exemptions relating to the Baggage of tourists?

(Or)

- b) Mention the exemptions that can be granted within the provisions of the customs Act.

- (Or)

5. a) Distinction between sales tax and VAT.

(Or)

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