

SYLLABUS 2008

PAPER 10 : Applied Indirect Taxation

The standard of the questions asked was upto the mark. The questions were well set to check the candidates' analytical ability, Conceptual skill and theoretical knowledge in practical situation. It was duly balanced covering 100% of the syllabus.

COMMENTS ON THE PERFORMANCE OF THE EXAMINEES AND GUIDELINES TO THEM:

- **The overall performance** has not been upto the level which may be expected from the student desirous of entering into the profession of high expertise and knowledge.
- **Their answers** exhibited lack of systematic and logical approach, clear presentation, proper and adequate conceptual and analytical explanation.
- **They had poor knowledge** of concepts and also lacked in adequate practice to solve diverse range of practical problems.
- **The quality of most of the answers** reflected examinees' lack of analytical ability and in-depth knowledge in the concerned subject.
- **Their answers** exhibited poor concept/ knowledge about the different provisions of the Central Excise Act, the Customs Act, the Central Sales Tax Act and State VAT etc.
- **Certain candidates** did not start answer to each question on a FRESH PAGE as instructed by the institute.
- **More questions** having different parts were answered by some of the examinees at different places of their Answer Books.

SPECIFIC COMMENTS

Question No.1 (a):

Most of the candidates could get few parts correct. Some of them performed good. The overall performance was above the average level.

Question No.1 (b):

Most of the candidates got answer of few parts correctly. Some of them performed good. The overall performance was of average level.

Question No. 2 (a):

Most of the examinees could get few points correct. Some of them performed well. The overall performance was below the average level.

Question No. 2 (b) & (d):

These are the theory questions. The answers of most of the examinees were more or less partly correct. The overall performance was of average level.

Question No. 2 (c):

Most of the examinees got answer of few parts correctly. Some of them performed well. The overall performance was of average level.

Question No. 3 (a):

Most of the candidates lacking knowledge regarding the provisions relating to the state VAT Act did not answer correctly to the concerned category. Their overall performances have been quite dismal.

Question No. 3 (b):

Most of the examinees failed to answer to question properly due to lack of conceptual knowledge of CENVAT CREDIT. The overall performance was below the average level.

Question No. 3 (c) & (d):

Most of the examinees could get few parts/points correct. Some of them performed good. The overall performance was of average level.

Question No. 4 (a):

Most of the examinees could get few points correct. Few examinees performed well. The overall performance was of average level.

Question No. 4 (b):

Most of the examinees failed to answer to question properly due to lack of understanding of provisions relating to the Finance Act, 1944. The overall performance was below the average level.

Question No. 4 (c):

Most of the examinees could get few steps/points correct. Some of them performed well. The overall performance was of average level.

Question No. 5 (a) & (b):

These are the theory questions. The answers of most of the examinees were more or less partly correct. The overall performance was of average level.

Question No. 5 (c) & (d):

Most of the candidates failed to answer to these questions properly due to lack of knowledge of the provisions of the Customs Act and the State VAT Act. The overall performance was below the average level.

Question No. 6 (a):

Most of the examinees could get few steps/points correct. Some of them performed well. Some of them were beating about the bush writing, unnecessary, irrelevant details in their answers. The overall performance was of average level.

Question No. 6 (b):

This question was answered by and large good by most of the examinees. The overall performance was well.

Question No. 6 (c):

Most of the candidates failed to calculate transaction value and Excise Duty payable correctly but could get few steps correct. The overall performance was of average level.

Question No. 7 (a):

Most of the candidates failed to calculate Additional Duty of customs due to lack of conceptual knowledge of the Customs Tariff Act but could get few steps correct. The overall performance was of average level.

Question No. 7 (b):

This question was answered by and large good by most of the candidates. The overall performance was well.

Question No. 7 (c):

Most of the candidates failed to answer to question correctly/properly. The overall performance was not upto the mark.

Question No. 8 (a):

Most of the examinees could get few steps correct but failed to full answer correctly. Few examinees performed well. The overall performance was below the average level.

Question No. 8 (b) & (c):

These are the theory questions. The answers of most of the examinees were more or less partly correct. The overall performance was of average level.