

## Indirect Tax - I

1. Cost of perforation is excisable in the case of copper.
  - a) **Yes**
  - b) Never
  - c) In certain cases
  - d) Sometimes
  
2. Notified items under section 4A are covered under:-
  - a) **Duty based on MRP**
  - b) Compounded Levy Scheme
  - c) Either (a) or (b)
  - d) Both (a) & (b)
  
3. 1962 Bill received the ascent of the President on:-
  - a) 31.12.1972
  - b) 31.09.1972
  - c) 31.07.1962
  - d) **31.12.1962**
  
4. Excise return should be prepared in \_\_\_\_\_ copies.
  - a) 6
  - b) 4
  - c) 5
  - d) 3
  
5. Under the claim for rebate, the export should take place directly from a factory/warehouse.
  - a) Never
  - b) True
  - c) False
  - d) Sometimes
  
6. Due date of the filing of the Service Tax Return is:-
  - a) 15<sup>th</sup> of the month following the particular half year
  - b) 5<sup>th</sup> of the month following the particular half year
  - c) **25<sup>th</sup> of the month following the particular half year**
  - d) 21<sup>st</sup> of the month following the particular half year