

TOPIC FOR SEMINAR – SERIAL NO. GIVEN BELOW MAY BE CONSTRUED AS THE ATTENDANCE ROLL NUMBER AND TOPICS SHALL BE CHOSEN ACCORDINGLY. THE TOPICS COVERED FOR LEFT OUT AND ABSENTEES WILL BE DEALT WITH BY THE FACULTY.

1. Brief history and developments

2. Constitutional Background

3. Restrictions on powers of taxation

4. Administration of Central Excise

5. Definitions: Manufacture

6. Definitions – Other Definitions

7. Issues in Manufacture

8. Manufacturer

9. Taxable Event and Removal

10. Duty payable on Removal : Rule 4 –

11. Date for determination of duty and Tariff Value – Rule 5

Types of Duties-

12. Central Value Added Tax (CENVAT):

13. Special Excise Duty:

14. National Calamity Contingency Duty (NCCD)

15. Duty on Branded Jewellery:

16. Duty on Information Technology Products

17. Additional Duty, Additional duty on Textile Articles:

18. Additional duty on goods of special importance, Education Cess: Secondary and Higher Education Cess:

19. Classification

20. Emergency power of the Central Government to increase duty of excise.

21.Valuation - 1.Specific Rates:

22.Valuation - 2.Duty based on tariff value:

23.Valuation - 3.Ad Valorem Duty:

24.When transaction value is accepted as Assessable Value:

24.Features of Transaction Value:

Illustrative list of items of inclusions and exclusions to / from Assessable Value:

25..*Packing charges -*

26..*Design and Engineering Charges , 3.Consultancy charges relating to manufacturing - 4.Compulsory after Sales Service / service in warranty period is includible -*

27.*Loading and handling charges within the factory, 6.Price at the Time of Removal -*

28.*Additional consideration should be added to the price paid by buyer to assessee, Amount of Duty and Taxes:*

29.*Trade Discounts*

30.*Outward handling, freight and transit insurance charges* 10.EQUALISED

31.*Notional Interest on security deposit/advances*

32.*Installation and Erection Expenses*

33.*Interest on Receivables*

34.*Bank charges for collection of sale proceeds, 15.Advertisement and sale promotion Expenses incurred by buyer*

35.*Training charges to customer , 17.Inspection charges / addition testing charges paid by, 18.Subsidy / Rebate obtained by , 19.Profit earned on post removal activity*

Valuation under other specific circumstances:

36.*Manufacture under brand name of others*

37.*Valuation in case of job work*

38. *Valuation in case of captive consumption*

39. *Best judgment Assessment, Sale to a 'Related Person', Valuation when sale is through related person*

40. Valuation Based on Retail Sale Price / MRP

41. Small Scale Industries

Registration

42. Central Excise - Registration:

43. Procedure for registration:

44. De-Registration, Suspension/Revocation:

45. Exemptions

46. Cenvat Meaning

47. Highlights of the scheme/ features of CENVAT Points 1-5

48. Highlights of the scheme/ features of CENVAT Points 6-10

49. Routine Procedures - Points 1-6

50. Routine Procedures - Points 7- 11

51. Basic difference between CST, Central Excise, Customs and Octroi / Entry Tax

52. The different due dates for payment of Excise duty and provisions thereof - Points 1-4

53. The different due dates for payment of Excise duty and provisions thereof - Points 5-7

54. Personal Ledger Account: