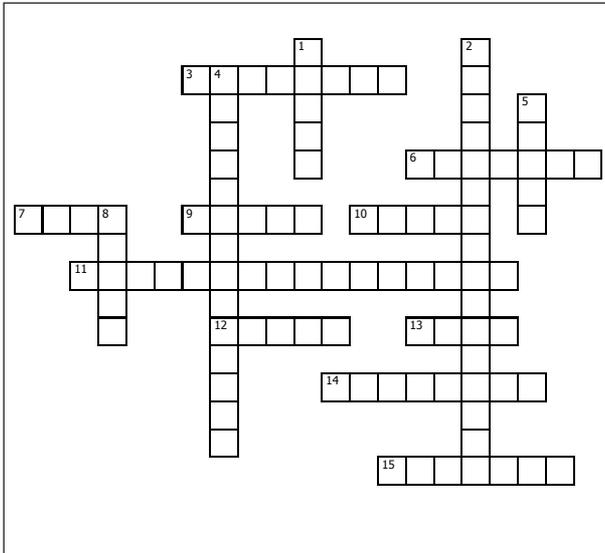


CROSSWORD

074



ACROSS

- The Revised Schedule VI specifically requires a company to present the debit balance of Statement of Profit and Loss as a _____ figure under sub-head 'Surplus' within the main head 'Reserves and Surplus'.
- _____ tax was imposed on the recommendations of Dr. Raja Chelliah Committee.
- Index 'Residex' is associated with _____ Prices.
- Incidence of indirect taxes indicates how much burden of indirect taxes will be borne by the producers and how much by the consumers by way of rise in _____.
- Basic Excise duty is covered under the _____ Schedule of the Central Excise Tariff Act.
- As per Rule 15 of the Central Excise Rules, 2002, the option of paying duty is available to those manufacturers who manufacture _____.
- Border/Introduction of Place of Provision of Service Rules, 2012 will primarily benefit the service providers involved in _____ services.

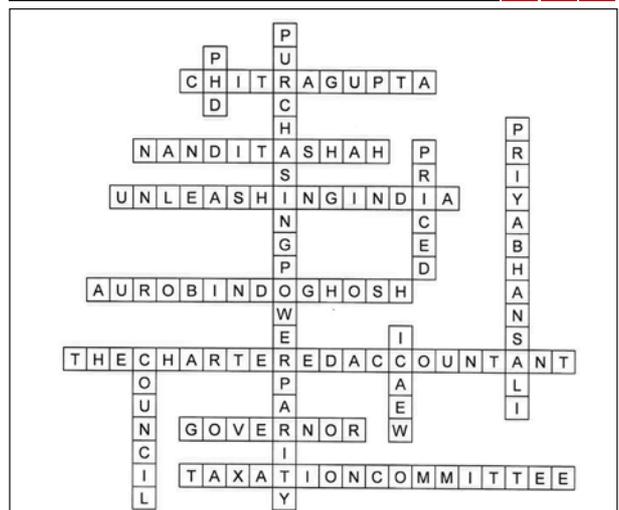
- Non-Dutiable goods mean that the name of the product is mentioned in the Tariff Act with the _____ Rate.
- Name of new entity after merger of Air India and Indian Airlines.
- Excisable goods consumed within the factory for the manufacture of final product is called _____ consumption.

DOWN

- The excise duty on alcoholic goods manufactured by the manufacturer is payable to _____ Government.
- A _____ will come under the Specific Rate of Duty.
- People will have to file their income-tax returns _____ if their earnings exceed ₹ 10 lakh in a financial year
- Labelling and relabelling comes under Schedule of Central Excise.
- The new Share Price Index (in dollar value) of Mumbai Share Market is _____.

NOTE: Members can claim one hour – CPE Credit – Unstructured Learning for attempting this crossword by filling the details in the self-declaration form to be submitted to your regional office annually to avail CPE hours credit for Unstructured Learning activities under the activity 'Providing Solutions to Questionnaires/puzzles available on Web/Professional Journals'. There is no need to individually send this crossword in hard copy or email.

SOLUTION CROSSWORD 073



1 The difference between TRUTH and LIE

TRUTH: Is a debit card Pay 1st and enjoy later.
LIE: Is a credit card Enjoy 1st and pay later.

2 Arguments

A woman has the last word in any argument.
Anything a man says after that is the beginning of a new argument.