

Mr. Jamal had already won Rs. 50 lakhs and was about to take the last one, which would make him a crorepathi! Mr. Anil Kapoor clears his throat and nervously asks the final question...

**Which one of the following cases would attract mandatory penalty under Section 11AC of the Central Excise Act, 1944?**

- A. Cenvat credit taken on the triplicate copy of the invoice
- B. Duty amount deposited under a wrong heading
- C. Duty collected from the customer but not paid by forging invoices
- D. Lorry number not mentioned in the invoice

Clueless Jamal preferred his last lifeline – “Phone a friend”.

Mr. Kapoor connected the wire and Jamal anxiously conveyed the poser to his friend.

In no time the reply came... **“ALL THE ABOVE”**

Astonished Anil bhai asked for his pal’s name and the husky voice said, **“Sir, I am Assistant Commissioner Munnabhai I.R.S”**