

SECTION A - 40 marks

( 40 x 1 mark each)

There are 40 questions in this section.  
All the questions carry one mark each.  
All the questions are compulsory.

EXPAND THE FOLLOWING ABBREVIATIONS:

1. DTA :
2. SION :
3. CHALR :
4. FEMA :
5. EDI :

ANSWER WHETHER THE FOLLOWING ARE TRUE / FALSE:

6. The Anti-dumping duty is imposed on imported goods in order to facilitate international trade in India ( )
7. Chief Commissioner is empowered to adjudicate under Section 129 DD of the Customs Act, 1962. ( )
8. In case of refund, interest is payable after 2 months from the date of passed out of customs charge. ( )
9. The present time limit for production of BRC in respect of drawback shipping bills is 6 months from the date of Let Export Order. ( )
10. Customs House Agents are licensed under Section 144 of the Customs Act, 1962. ( )



FILL IN THE BLANKS :

11. The ICD is appointed by the Board under Section \_\_\_\_\_ of the Customs Act, 1962.
12. The rate of interest payable by the Department in case of delayed payment of drawback as on date is \_\_\_\_\_ %.
13. Orders passed by the Commissioner of Customs can be appealed \_\_\_\_\_ against \_\_\_\_\_ before \_\_\_\_\_ the \_\_\_\_\_.
14. The Let Export Order is given under Section \_\_\_\_\_ of the Customs Act, 1962.
15. The time limit for issue of demand notice in case of short levy of customs duty by individual importer is \_\_\_\_\_.
16. Section 76 of Customs Act, 1962 deals with \_\_\_\_\_.
17. In the absence of the actual freight memo, \_\_\_\_\_ % on export value is deductible in case of CIF & CFR invoice value for sanction of drawback.
18. Customs Bonded Warehouse licence is issued by \_\_\_\_\_.
19. The effective rate of baggage duty leviable as on 27.08.2008 is \_\_\_\_\_ %
20. Rule \_\_\_\_\_ of the Customs Central Excise and Service Tax Drawback Rules, 1995 authorizes a CHA to receive drawback payments on behalf of the exporter.



DIRECT QUESTIONS :

21. What is the current rate of Cess leviable on iron ores & agricultural produce on exports?
22. Under which provision of the Customs Act, 1962 penalty is leviable on improper exportation of goods?
23. Under which provision of the Customs Act, 1962 an exemption notification is issued by the Government of India?
24. Is it possible to file an appeal before CESTAT for a drawback case?
25. Under the DEPB Scheme, whether an exporter is allowed to transact in Indian Rupee?
26. Who is accountable for the short landing of manifested imported goods?
27. What is the maximum % of agency commission allowed in export?
28. Under which provision of the Customs Act, 1962 the procedure of in-bond manufacture is covered?
29. Specify the sub heading as per the Customs Tariff Act, 1975 for Project Import?
30. What is the current value limit of Baggage Allowance, allowed for a passenger?
31. In case of import, whether the freight element from the gateway port to the ICD is addable to the assessable value?
32. Which is the charging section under the Customs Act, 1962 for levy of duties?



33. Under which provision of the Customs Act, 1962 re-import is allowed?

34. Under EPCG scheme, whether the capital goods can be sold or transferred by the import before the completion of export obligation?

35. What is the minimum period of stay abroad to avail TR concession?

**MATCH THE FOLLOWING:**

- 36. Section 11
- 37. Section 74
- 38. Section 13
- 39. Section 65
- 40. Section 146

- Duty on pilfered goods
- Bill of Entry
- CHA licence
- Transshipment
- Re-export of imported goods
- Prohibition on import/export
- In bond manufacture
- Amendment of documents

**SECTION B - 30 marks**

**(15 x 2 marks each)**

There are 15 questions in this section.  
All the questions carry two marks each.  
All the questions are compulsory.

1. What is the difference between Air Way Bill (AWB) and Bill of Lading (BL) ?

2. How many copies of GR are filed along with the shipping bill? What is the value limit for filing a GR? Where do the copies of the GR finally reach?

3. Define "Custom House Agent" as per CHALR, 2004?



4. Define "export" and "import" under the Customs Act, 1962?
5. What are the different types of Bills of Entry?
6. Distinguish between FIRST ORDER & SECOND ORDER Assessment?
7. Write any 4-export promotion schemes?
8. Define "Smuggling" under the Customs Act, 1962?
9. In the case of an import, Rs.1000000/- is charged as duty. The Bill of Entry is returned to the importer on 01.08.2008. The importer pays the duty on 27.08.2008. What will be the amount, he will be paying as interest? (Please write the formula alone. No calculation required.)
10. An exporter is eligible for drawback of Rs.750000/- . The LEO was given on 31.12.2007. The drawback is paid to him on 07.11.2008. What is the interest payable by the department to the exporter? LEO date is taken as the date of filing the claim. (Please write the formula alone. No calculation required.)
11. In a case of drawback shipping bill, the CIF value declared is Rs.10000000/-. How will you arrive at the FOB value in the absence of a freight certificate and insurance memo? (Please write the formula alone. No calculation required.)
12. Define "rate of exchange"? Name any four foreign currencies?
13. Write short notes on CVD?
14. What is the difference between WOVEN GARMENTS & KNITTED GARMENTS? How do you identify them?
15. What do you understand by the term TEU? In what standard sizes, are the export/import containers available?



SECTION C - 30 marks

(6 x 5 marks each)

There are 9 questions in this section. Answer any 6 of them.

Question No. 1 is compulsory.

All the questions carry five marks each.

1. What are the obligations of a CHA? Write any 5 important obligations prescribed under the CHALR, 2004.
2. Explain the procedure for filing a supplementary drawback claim with the legal provisions.
3. Explain the procedure for handling of unclaimed/uncleared goods with the relevant provisions under the Customs Act, 1962.
4. What is a BRC? Explain the role of RBI and Authorised Dealers in monitoring the BRC.
5. Explain the journey of a Bill of Entry from noting to Out of Charge (Passed out of Customs Charge) clearance.
6. Explain in detail the drawal of samples of import and export consignments for test purposes?
7. Write short notes on five major commodities imported/exported through the ICDs of Coimbatore and Tirupur.
8. Explain in detail the provisions relating to the clearance of baggage under TR.
9. The STC imported an item for an FOB value of Rs. 50000000/-. BCD is chargeable @ 5%. CVD is chargeable @ 14%. Spl CVD is chargeable @ 4%. Education cess is as applicable. What is the duty calculation for the above import? (Please write the formula alone. No calculation required.)

\*\*\*\*\* JAI HIND \*\*\*\*\*