

**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS AND  
CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2008**

**PART II - PAPER VIII**  
**CUSTOMS LAW, TARIFF AND PROCEDURE (WITH BOOKS)**

Date: 04.09.2008

Maximum Marks: 150

Time: 1430 to 1730 Hours

Pass Marks: 100

**NOTE:** Attempt **ANY FIVE** questions. All questions carry equal marks. You can reply either in Hindi or in English.

Q.1. Classify the following items under Customs Tariff and indicate the rates of duty (Customs Duty, Additional Duty and other levies on importation). Explain in each case how the classification was arrived at and the rules applied. Also indicate the ITC requirements wherever applicable.

- (i) Calcium Cyanide
- (ii) Currency note paper
- (iii) Ingots of high carbon steel
- (iv) Aluminium doors, windows and their frames and thresholds
- (v) Bulldozers

Q.2. Elucidate on any three of the following:-

- (i) Principles of natural justice
- (ii) Indian Customs Waters
- (iii) Provisional assessment
- (iv) Adjudicating authority
- (v) Baggage

Q.3. Write notes on any three of the following:-

- (i) The COFEPOSA Act
- (ii) Special Economic Zones Act, 2005
- (iii) The smuggling and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976
- (iv) Single Convention on Narcotic Drugs, 1961 and Protocol of 1972
- (v) The Arms Act, 1959 and Rules made thereunder

Q.4. Explain briefly any four of the following:-

- (i) DFRC Scheme
- (ii) Drawback
- (iii) Custom House Agent
- (iv) 100% Export Oriented Scheme
- (v) Advance Licenses

Q.5. During review of the performance of 100% Export Oriented Unit working in a Commissionerate, it came to light that a particular unit closed down abruptly after one year of operation. The unit had imported capital goods and procured raw materials indigenously. They did not fulfill the export obligations nor achieve positive net foreign exchange (NFE). The unit also failed to make an application to the Central Excise Department for debonding. It was also observed that the unit did not inform the Development Commissioner regarding closure of the unit. These facts were discovered seven years after closure of the unit.

Draft a show cause notice invoking the provisions of the Customs Act 1962 that they have violated and the concerned Customs notification.

Q.6. Elaborate in detail the provisions of search and seizure under the Customs Act 1962.

Q.7. What are the different types of Shipping Bills? What is the procedure for filing a shipping bill? Elaborate on how shipping bills filed under one scheme are allowed to be converted to another. How are export proceeds monitored?