

**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS
AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – APRIL-MAY, 2009**

PART II - PAPER VII
CUSTOMS LAW, TARIFF AND PROCEDURE (WITHOUT BOOKS)

Date: 28.04.2009

Maximum Marks: 150

Time: 1015 to 1315 Hours

Pass Marks: 100

PLEASE CAREFULLY READ THE BELOW INDICATED NOTES:

1. Question No. 1 is compulsory

2. Attempt **ANY FOUR** from the remaining questions.
3. All questions carry equal marks
4. **Five** questions are to be answered in all
5. Answers can be furnished either in Hindi or in English

Q 1 i) Explain briefly the provisions relating to assessment of duty on goods under the customs act? 15

ii) What are the provisions relating to date for determination of rate of duty and tariff valuation of import goods and export goods under the Customs Act? 15

Q2 i) Risk Management System

ii) First appraisalment and second appraisalment/first check and second check

iii) Green Channel facility

iv) Let export

v) Entry inwards 5 x 6

Q3 i) Arrest under the Customs Act

ii) Stopping and searching of conveyances

iii) Search of suspected persons

iv) Summons

v) Burden of proof 5 x 6

Q4 Differentiate between

i) Seizure and confiscation

ii) Remission and Refund

iii) Imported Goods and Export Goods

iv) Penalty and Redemption fine

v) Review and Revision 5 x 6

- Q5 Write short notes on
- i) 100% EOU
 - ii) DFRC
 - iii) DFIA
 - iv) DEPB
 - v) ICD AND CFS
- 5 x 6
- Q6 i) Explain the various types of penalties imposed under the Customs Act quoting the relevant sections of the Act. 15
- ii) Explain in detail the process of adjudication under the Customs Act. 15
- Q7 (i) What is drawback? Explain in detail the various types of drawback available under the Customs Act. 15
- ii) Explain the general rules for interpretation of import tariff. 15
- Q8 i) Explain in detail the warehousing provisions under the Customs Act. What is the relevant date for payment of duty on goods cleared from the warehouse? 15
- ii) EPCG Scheme and Project Imports
 - iii) Focus Product Scheme and Focus Market Scheme
 - iv) Notified goods and specified goods
- 3 x 5
