

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

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

Date: 28.04.2009

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 Explain **ANY FIVE** of the following

- (a) Compounding of offence
- (b) Application for Advance Ruling
- (c) Clearance of consignments of imported food articles
- (d) Examination norms for courier consignments
- (e) Valuation and disposal of seized, confiscated and time expired goods
- (f) Transshipment procedure between two Customs airports

Q.2 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.

- (a) Dining Table made of wood
- (b) Mustard oil aroma
- (c) Dredger Pump
- (d) Electrical Energy
- (e) Sorbitol
- (f) Cotton Durries
- (g) Hair Dryer

Q.3 Write short notes on **ANY FIVE** of the following

- (a) Provisional Assessment
- (b) Standard Input Output Norms
- (c) Uncleared / Unclaimed goods
- (d) Inbond manufacturing under Section 65 of the Customs Act
- (e) Salient features of SEZ Scheme
- (f) Registration of intellectual property rights under Intellectual Property Rights (Imported Goods) Enforcement Rules 2007.

- Q.4 An importer X filed Bill of Entry declaring goods as Waste Paper totally valued as US \$ 90,000. The goods were examined on second check after the assessed duty on waste paper had been paid. On examination it was found that behind the consignment of waste paper there were 40 cases of Scotch whisky classified under Chapter 22083012 of the Customs Tariff totally valued at US \$ 80,000. The entire consignments were seized. Draft a show cause notice proposing confiscation of the goods; penal action against the importer; and demanding duty on the undeclared goods.
- Q.5 State the violations in the following. What action Customs can take against the person responsible?
- (i) Outbound passenger at airport having commercial quantity of sandalwood oil.
 - (ii) Removal of manufactured goods from a 100 % EOU without proper documents.
 - (iii) Arriving passenger found with firearms and live cartridges.
 - (iv) Mis-declaration of value of exports by a unit working under EPCG Scheme.
 - (v) Non-filing of Bill of Entry by importer after goods have landed at the port.
- Q.6 Explain the objectives and working of DEPB Scheme? What are the differences with Drawback Scheme?
- Q.7 Explain in detail **ANY THREE** of the following
- (i) Transshipment
 - (ii) The provisions of search, seizure and arrest under Customs Act.
 - (iii) The provisions relating to import of cars by individuals;
 - (iv) Procedure for import of goods through courier.
 - (v) Anti-dumping duty
 - (vi) Project Imports
