

**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE**  
**(CUSTOMS AND CENTRAL EXCISE) GROUP - A PROBATIONERS**

**PART-II - PAPER-VIII**

**CUSTOMS LAW, TARIFF AND PROCEDURES (WITH BOOKS)**

DATE: 06.05.2010

TIME: 14-30 to 17-30 HRS.

MINIMUM MARKS: 150

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) National Calamity Contingent Duty (NCCD)
- (b) Advance Customs Clearance Permit
- (c) Free Trade Zone
- (d) Duty Free Replenishment Certificate (DFRC)
- (e) Self Declared Passbook
- (f) Relinquishing title

Q.2. Classify any six of the following items with the particulars of tariff rate and effective rate of all duties (including cess) payable on each item. Your answer should contain the particulars of all notifications. Also indicate the ITC requirements.

- (a) SIM cards
- (b) Battery Carbon
- (c) Aircraft launching gear
- (d) Floating docks

- (e) Rocket launchers
- (f) Wall lamps
- (g) Digital Cameras

Q.3. What do you understand by the term Special Economic Zones (SEZ). Explain the various requirements to be fulfilled for qualifying as a SEZ.

Q.4. Who are the persons eligible to seek Advance Rulings? Advance Rulings can be sought on what types of issues?

Q.5. What are the different modes of pricing in International trade?

Q.6. Write short notes on the following: -

- (a) What is the difference between Duty Free Replenishment Scheme (DFRC) and DEEC (Advance Licence)?
- (b) What is the procedure for export of goods under DEPB Scheme?
- (c) How can shipping bills be filed through internet?

Q.7. Truck intercepted and found to carry contraband goods. Statements given by driver of truck and cleaner stating that Mr. "X" is the owner of goods. In spite of repeated summons by investigating agencies, Mr. "X" not appearing for inquiry. Draft a SCN to confiscate goods, and liability for penalty under appropriate provisions of the Customs Act on Mr. "X" Drivers and Cleaner.