Q.No.(1) This question consists of twenty multiple choice Questions. Identify the correct choice. All questions are compulsory. Each question is of one mark.  \[20\times 1=20\]

(i) The term “WIPO” stands for:-
(a). World Investment policy organization
(b). World Intellectual Property Organization
(c). Wildlife Investigation and Policing organization
(d). World Institute for Prevention of Organized crime
(e). None of the above

(ii) Relevant clauses of Section 11 of the Customs Act, 1962, under which government has issued notification prohibiting import or export of goods infringing IPR, are
(a). Clauses (n) & (u) of Sub-Section (2) of Section 11
(b). Clauses (a) & (u) of Sub-Section (2) of Section 11
(c). Clauses (c) & (u) of Sub-Section (2) of Section 11
(d). Clauses (n) & (v) of Sub-Section (2) of Section 11
(e). Clauses (u) of Sub-Section (2) of Section 11

(iii) Which of the following International Organization has developed and adopted the SAFE Framework of Standards?
(a) World Trade Organization (WTO)
(b) World Customs Organization (WCO)
(c) United Nations (UN)
(d) Organization for Economic Cooperation and Development (OECD)
(e) European Union (EU)

(iv) What are the cases, which can be transferred to Call Book?
(a) Cases admitted & pending before Settlement Commission.
(b) Provisional Assessment cases
(c) Cases returned by CESTAT for de novo adjudication;
(d) Cases pending for want of Test Report.
(e) All of the above

(v) If, on receipt of Audit objection from C & AG office, no action is taken by the Departmental officers resulting in the loss of revenue, then in such a situation, what could be the consequence for the officer(s) concerned?
(a) No action could be taken by the Department against the officer.
(b) Responsibility may be fixed on the officers responsible for loss of revenue.
(c) Action can only be taken against the officials of the Ministry, not against the field officers.
(d) Action can only be taken against the junior officers only, not against the senior officers.
(e) None of the above

(vi) Under what situation, SCN transferred to the call book can be taken out of call book?
(a) When the grounds on basis of which a SCN has been transferred to call book, ceases to exist.
(b) It depends upon the overall pendency position of SCNs in the Commissionerate.
(c) SCN can be kept in the call book for five years.
(d) SCN, when transferred to call book, cannot be taken out of call book any point of time.
(e) SCN can be taken out of the call book and adjudicated as per the order of the Chief Commissioner.

(vii) What is the quantum of pre-deposit for the Department at the time of filing application (appeal) (w. e. f. 06.08.2014) before the Commissioner (Appeals):-

(a). 5% of the duty, in case where duty or duty and penalty are in dispute; or penalty, where such penalty is in dispute (aggregate of all penalties imposed)
(b). 7.5% of the duty, in case where duty or duty and penalty are in dispute; or penalty, where such penalty is in dispute (aggregate of all penalties imposed)
(c). 10% of the duty, in case where duty or duty and penalty are in dispute; or penalty, where such penalty is in dispute (aggregate of all penalties imposed)
(d). Nil
(e) None of the above

(viii) Name the authority before whom the appeal shall lie against the order passed by an officer, who is lower in rank than Principal Commissioner of Central Excise or Commissioner of Central Excise:-

(a). CESTAT
(b). Commissioner (Appeals)
(c). High Court/ Supreme Court
(d). Joint Secretary (Revision Application) [ i. e. JS (RA)]
(e). Before CESTAT or JS (RA) based on the issue involved.

(ix) Name the authority before whom the appeal shall lie against the order passed by the Principal Commissioner of Central Excise or Commissioner of Central Excise:-

(a). CESTAT
(b). Commissioner (Appeals)
(c). High Court
(d). Supreme Court
(e). Joint Secretary (Revision Application)

(x) In India, which one of the following is the notified agency for implementation of Scheme of Authorized Economic Operator?

(a) The Directorate General of Human Resource Development (DGHRD)
(b) The Directorate General of Central Excise Intelligence (DGCEI)
(c) The Directorate General of Inspection of Customs and Central Excise (DGICCE), now renamed as Directorate General of Performance Management.
(d) The Directorate General of Export Promotion (DGEP)
(e) The Directorate General of Revenue Intelligence (DGDRI)

(xi) Export Income earned by which of the following type of manufacturing Unit is normally eligible from payment of Income Tax under the Income Tax Act, 1961?

(a) Export Oriented Unit
(b) Jewellery manufacturing Unit in DTA
(c) SEZ unit
(d) Garment Manufacturing Unit
(e) None of the above
(xii) **Under which of the following Export Promotion Schemes, Capital Goods are allowed to be imported duty free?**

(a) Export Promotion Capital goods scheme  
(b) Export Oriented Unit Scheme  
(c) Software Technology Park Scheme  
(d) Special Economic Zone Scheme  
(e) All of the above

(xiii) **Which of the following statement is not true with reference to duty drawback scheme?**

(a) Drawback under Section 74 can be granted only on re-export of duty paid imported goods.  
(b) Drawback under Section 75 can be granted on goods exported which have been manufactured in India.  
(c) One of the essential condition to be fulfilled for eligibility for drawback under section 74 is that identify of goods being exported must be established at the time of export with the import goods;  
(d) Drawback under Section 74 is also available on capital goods exported after taken into use without any maximum time limit.  
(e) All of the above

(xiv) **Under which provision of the Customs Act, 1962, the duty of Customs is leviable on imported goods?**

(a) Section 17  
(b) Section 14  
(c) Section 12  
(d) Section 15  
(e) Section 3

(xv) **Which of the following has not been issued under Customs Act, 1962?**

(a) IPR (Imported goods) Enforcement Rules, 2007  
(b) The Foreign Trade Policy, 2015-2020  
(c) The Baggage Rules, 2016  
(d) The Customs valuation (determination of price of imported goods) Rules, 2007  
(e) Re-export of imported goods (Drawback of Customs duties) Rules, 1995

(xvi) **Identify as to which of the following statement is NOT TRUE?**

(a) Government can any time reduce the rate of applicable rate of Customs duty on any imported good by issuing an exemption notification.  
(b) Any change in the Tariff rate of Import duty on any imported good would require amendment of the Customs Tariff Act, 1975.  
(c) Any increase in the Tariff rate of Import duty on any import good proposed in the Finance Bill will have immediate effect from the midnight of the day of presentation of Budget.  
(d) Any increase in the Tariff rate of Import duty on any import good proposed in the Finance Bill will come into effect on the date of grant of assent to the Finance Bill by the Hon’ble President of India.  
(e) Any increase in the Tariff Rate of Import duty on any import good proposed in the Finance Bill will have immediate effect only if the clause of the Finance Bill affecting such increase is declared under section 3 of the Provisional collection of Taxes Act, 1931.
(xvii) Identify as to which of the following statement is NOT TRUE about WCO?
(a) WCO is located in Brussels, Belgium
(b) WCO was earlier known as Customs Cooperation Council.
(c) WCO members deal with 98% of the International Trade.
(d) HS Convention has been designed, developed and maintained by WCO.
(e) All countries of the UN are members of WCO.

(xviii) What is the WCO theme for the year 2016?
(a) Co-ordinated Border Management
(b) Communication
(c) Digital Customs
(d) Innovation
(e) Knowledge

(xix) Which of the following statement is true about the Indian Customs Single Window Project?
(a) The importers and exporters electronically lodge their Customs clearance documents at a single point only with the Customs.
(b) Permission, if any, from other regulatory agencies (such as Drug Controller, Textile Committee etc.) is obtained online.
(c) It reduce interface with Governmental agencies, dwell time and cost of doing business.
(d) It is presently in operation at limited number of ports/Air Cargo/ICDs and with limited number of regulatory agencies.
(e) All of the above

(xx) In drawback cases involving collusion, suppression of fact, what is the monetary limit prescribed for the Joint Commissioner/ Additional Commissioner for purpose of adjudication?
(a) Without limit
(b) Where drawback wrongly availed is upto Rs. 50 lakhs
(c) Where drawback wrongly availed is upto Rs. 5 lakhs
(d) Where value of goods on which drawback is in question is upto Rs. 50 Lakhs.
(e) Where value of goods on which drawback is in question is upto Rs. 5 crores.

Answer Keys:

(i) B (xii) C
(ii) A (xiii) E
(iii) B (xiv) C
(iv) A (xv) E
(v) B (xvi) C
(vi) A (xvii) E
(vii) D (xviii) C
(viii) B (xix) E
(ix) A (xx) A
Part II

Q.No.(2) Write the full form of the following Abbreviations. (½ x 10 = 5 marks)

(i) SCOMET (vi) NIDB
(ii) CBEC (vii) CESTAT
(iii) COFEPOSA (viii) FSSAI
(iv) DRI (ix) RMS
(v) ITC (HS) (x) ICEGATE

Answers:
(i) Special Chemicals, Organisms, Materials, Equipment and Technologies
(ii) Central Board of Excise and Customs
(iii) Conservation of Foreign Exchange and prevention of Smuggling Activities (Act)
(iv) Directorate of Revenue Intelligence
(v) Indian Trade Classification (based on Harmonized System)
(vi) National Import Data Base
(vii) Customs, Excise and Service Tax Appeallate Tribunal
(viii) Food Safety and Standards Authority of India
(ix) Risk Management System
(x) Indian Customs Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway

Q.No.(3) Name the Allied Acts applicable to the import/Export of the following Commodities? [1 x 5 = 5]

(a) Import of Chocolates
(b) Import of Fire Works
(c) Import of Active Pharmaceutical Ingredient (API)
(d) Export of Antiques
(e) Import of Pet dogs

Answer:
(a) Food Safety and Standards Act, 2006
(b) Explosives Act, 1884
(c) Drugs and Cosmetics Act, 1940
(d) Antique and Art Treasures Act, 1972
(e) Live Stock Importation Act, 1898

Q.No.(4) Answer ANY FOUR of the following five parts:

(a) Name any five commodities, which should be in compliance with BIS Standards at the time of import so as to control the quality of goods entering into our country? Also write the legal provisions specifying such requirement?
**Answer:**

In Appendix III of the ITC (HS), the list of goods and the applicable BIS have been specified. ITC (HS) has been issued under the provisions of Foreign Trade and Development Act, 1992. In Appendix II of the ITC (HS), more than 50 such commodities and corresponding applicable BIS standards have been mentioned.

Some of such commodities mentioned in Appendix II of the ITC (HS) are as under:-

*Milk Powder; packaged natural mineral/drinking water, Portland Slag Cement; Masonary cement; Electric iron; electric radiators; PVC insulated Cables; Circuit Breakers; Switches; dry battery; steel tubes; oil pressure stoves; gas cylinder; LPG Cylinder; steel wire for pre-stressed etc.*

(b) Name any five commodities for which Tariff Value has been notified and for which assessment is to be done on tariff value, not on transaction value? Also specify the notification number prescribing such Tariff Value for assessment purposes?

**Answer:**

Poppy seeds, Blass scrap, edible oils, Gold & silver

Notification No. 36/2001 Customs (NT), dated 3/8/2001 as amended issued under Section 14 of the Customs Act, 1962

(c) Name any five commodities which are prohibited for Import into India? Also write the legal authority specifying such prohibition?

**Answer:**

To find goods, which have been prohibited for import, one is required to refer to ITC (HS) issued by the Directorate General of Foreign Trade under Foreign Trade and Development Act, 1992. Further, several notifications have also been issued under Section 11 of the Customs Act, 1962 [or Sea Customs Act, 1828].

Some of the Goods, which have been, prohibited for import into India as per ITC (HS) are as under:-

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Notification Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fictious stamps:</td>
<td>Notification No. 42- customs, dated 9-7-32</td>
</tr>
<tr>
<td>Rock Salt</td>
<td>MFRD Notification No 5 custom dated 6-1-55</td>
</tr>
<tr>
<td>Counterfeit coin or coin made under native coin age Act 1876</td>
<td>MFDR Notification 1 custom dated 18/1/64</td>
</tr>
</tbody>
</table>
(d) Name any five commodities which are prohibited for exports out of India? Also write the legal authority specifying such prohibition?

**Answer:**

**ITC (HS) Schedule mentions the goods** which are prohibited for Exports. Further, notifications issued under Section 11 of the Customs Act, 1962 prohibiting exports of specified goods may also be referred. Some of the goods which are prohibited for exports are as under:-

- All wild animals, animal articles including their product.
- Beef of cows Oxen and calf.
- Milk and cream, concentrated or containing added sugar or other sweetening material including skimmed milk powder etc.
- Peas (Pissum Sativam Plants and plant portions of wild origin of species specified in any schedule of wild life Protection Act 1972.

(e) Name any five commodities on which CVD is calculated with reference to MRP (Maximum Retail Price) or RSP (Retail Sale Price)? Also write the legal authority prescribing such requirements? [2.5x4=10]

**Answer:**

Vide notification No. 49/2008-CE (NT), dated 24.12.2008, issued under section 4 A of Central Excise Act, 1944, the Government has specified goods which are subjected to calculation of Central Excise duty (or CVD) with reference to MRP of the goods.

Some examples of such goods are Tooth Paste, Soap, cigarettes, footwear, safety head gear, facsimile machine, water filter and Purifiers, Packaged software or canned software, vacuum flasks , betel nut product known as supari etc. (144 entries)
Q.No.(5) Answer any four of the following Questions. [2.5x4=10]

(a) Name any two Acts passed by the Indian Parliament, which deals with protection of national Security of the country and are required to be enforced by the Customs Authorities at Customs Entry/Exit Points?

**Answer:**

(a) Arms Act, 1959  
(b) Explosives Act, 1884  
(c) Chemical Weapons Convention Act, 2000  

(b) What do you understand by “Compounding of Offences”. Indicate the types of cases which cannot be compounded.

**Answer:**

As per provisions of section 137 (3) of the Customs Act, 1962, any offence under this chapter may, either before or after the institution of prosecution, be compounded by the Principle Chief Commissioner / Chief Commissioner on payment, by person accused of offence to the central Govt. of (such compounding amount and in such manner of compounding) as may be prescribed by rules. In other words, the offender can avoid prosecution by getting his offences compounded from the competent authority by paying the compounding amount.

The Offences, which cannot be compounded, has been specifically mentioned in proviso of the same sub-section and the same are as under:-

a. a person who has been allowed to compound once in respect of any offence under sections 135 and 135A;

b. a person who has been accused of committing an offence under this Act which is also an offence under any of the following Acts, namely:-
   i. the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985);
   ii. the Chemical Weapons Convention Act, 2000 (34 of 2000);
   iii. the Arms Act, 1959 (54 of 1959);
   iv. the Wild Life (Protection) Act, 1972 (53 of 1972);

c. a person involved in smuggling of goods falling under any of the following, namely:-
   i. goods specified in the list of Special Chemicals, Organisms, Materials, Equipment and Technology in Appendix 3 to Schedule 2 (Export Policy) of ITC (HS) Classification of Export and Import Items of the Foreign Trade Policy, as amended from time to time, issued under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);
ii. goods which are specified as prohibited items for import and export in the ITC (HS) Classification of Export and Import Items of the Foreign Trade Policy, as amended from time to time, issued under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);

iii. any other goods or documents, which are likely to affect friendly relations with a foreign State or are derogatory to national honour;

d. a person who has been allowed to compound once in respect of any offence under this Chapter for goods of value exceeding rupees one crore;

e. a person who has been convicted under this Act on or after the 30th day of December, 2005.

Note: Those who have mentioned any two such offences in their answer have been given full marks.

(c) What is difference between the drawback of duty under Section 74 and Section 75 of the Customs Act, 1962?

Answer:

Under section of 74 of the Customs Act, 1962, the drawback is allowed on re-export of duty paid goods. Upto 98% of duty paid (except in certain cases where 100% duty drawback is allowed) may be given as drawback subject to conditions and safeguards prescribed in section 74 and rules made there under.

Whereas under Sec 75 of the Customs Act, 1962, drawback is given on duty paid on the inputs which has been used in the manufacture of goods being exported subject to conditions and safeguard made in Section 75 and rules made thereunder.

(d) Name five commodities on which Safeguard duty have been imposed. Also mention the relevant notification number vide which such safeguard duty has been imposed.

Answer:

Some examples of commodities on import of which safeguard duty have been imposed under section 8 B of the Customs Tariff Act, 1975 and the corresponding notification number are as under:-

- Hot rolled flat products of non-alloy and other steel in coil of width 600 mm and more [ notification No. 1/16 -Cus (SG), dated 29.03.16]
- Saturated fatty alcohol [ Notification No. 1/15-Cus (SG) dated 13.03.15]
- Sodium citrate [Notification No. 4/14-Cus (SG), dated 26.02.14]
- Seamless pipes and tubes [ Notification No. 2/14-Cus (SG), dated 26.2.14 ]
- Sodium Nitrite [ Notification No. 1/14 -Cus (SG), dated 26.2.14 ]

(e) Name five WCO conventions which have been acceded by the Government of India. Also write the subject covered by each of such conventions.
**Answer:**

(i) International Convention on simplification and harmonization of Customs Procedures [Kyoto Convention or Revised Kyoto Convention]

(ii) International Convention on Harmonized Commodity Description and Coding System [HS Convention]

(iii) International Convention on Mutual Administrative assistance for the prevention, investigation and repression of Customs Offences (Nairobi Convention)

(iv) International Convention on mutual administrative assistance in Customs Matters (Johannesburg Convention)

(v) Customs Convention on the temporary importation of pedagogic material

(vi) Customs Convention on the ATA carnet for the temporary admission of goods.

**Part III**

### Q.No.(6)

What is the punishment prescribed for the following offences in the Customs Act, 1962? Also mention the relevant section of the Customs Act, 1962?

[2x5=10]

(a) Deliberate evasion of Customs duty amounting to Rs. 50 crores

**Answer:** Imprisonment up to 7 years and with fine under Section 135 (1) (i) (B) of the Customs Act, 1962.

(b) Import of FICN through baggage having face value of Rs. 50 lakhs

**Answer:** Imprisonment up to 7 years and with fine under Section 135 (1) (i) (C) of the Customs Act, 1962. [notified vide notification No., 43/3008-Customs (NT), dated 13.5.2008.]

(c) Attempted Export of Red Sanders valued at Rs. 5 crores

**Answer:** Imprisonment up to 7 years and with fine under Section 135 (1) (i) (c) of the Customs Act, 1962

(d) Attempt to fraudulently claim drawback amounting to Rs. 10 lakhs

**Answer:** Imprisonment up to 3 years under First proviso to Section 135 (1) of the Customs Act, 1962.

[Note: for subsequent offence, imprisonment up to 7 years and with fine under Section 135 (2) of the Customs Act, 1962]
(e) Deliberate evasion of Customs Duty amounting to Rs. 20 lakhs.

**Answer:** Imprisonment up to 3 years and/or with fine under first proviso to Section 135 (1) of the Customs Act, 1962

*Note: for subsequent offence, imprisonment up to 7 years and with fine under Section 135 (2) of the Customs Act, 1962*

Q.No.(7) As on date, what is the rate of interest prescribed under the relevant provisions of the Customs Act, 1962 for the following situations? Also write the notification number vide which interest rate has been prescribed. Also identify the relevant section /rules of the Customs Act, 19962 under which such interest is payable.  

(a) Demand of duty short paid or short levied.

**Answer:** 18% per annum *vide* notification No. 17/2011-Customs (NT), dated 1.3.2011 issued under Section 28AA of the Customs Act, 1962

(b) Delayed payment of refund of duty.

**Answer:** 6% per annum *vide* notification No. 75/2003-Customs (NT), dated 12.9.2003 issued under Section 27 A of the Customs Act, 1962

(c) Delayed payment of drawback to the exporter.

**Answer:** 6% per annum *vide* notification No. 75/2003-Customs (NT), dated 12.09.2003 issued under Section 27 A read with Section 75 A of the Customs Act, 1962

(d) Recovery of drawback erroneously granted to the exporter

**Answer:** 18% per annum *vide* notification No. 17/2011-Customs (NT), dated 1.3.2011 issued under Section 28AA of the Customs Act, 1962 read with section 75 A of the Customs Act, 1962.

(e) Delayed refund of pre-deposit made by the party for filing appeal before Commissioner (Appeals)

**Answer:** six per cent per annum *vide* notification No. 70/2014-Customs(NT), dated 12.08.2014 issued under section 129 EE of the Customs Act, 1962.
Q.No.(8) Differentiate between the following terms in terms of provisions of the Customs Act, 1962. Also write the relevant Section of the Customs Act, 1962 and relevant Rules issued under the Customs Act, 1962. Answer any four. Answer may be limited to 50-60 words only

(a) Ad-hoc Exemption and General Exemption

<table>
<thead>
<tr>
<th>General Exemption</th>
<th>Ad-hoc Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issued under Section 25 (1) of the Customs Act, 1962</td>
<td>Issued under Section 25(2) of the Customs Act, 1962</td>
</tr>
</tbody>
</table>

General exemptions are issued by central Govt. under the powers vested by section 25 of customs Act, 1962And it becomes operational till its amendment or rescindment. If exemption is issued for a particular time or for any specific purpose, it is ad-hoc exemption. It expires automatically completion of condition.

(b) Prohibited Goods and Restricted goods

Prohibited goods are those goods which are prohibited for export or import and thus, cannot be allowed to be imported and exported. Restricted goods are those which require license for import/export from the office of the Directorate General of Foreign Trade.

To know whether any good is prohibited/restricted/free for import or export, the same can be found out from the ITC (HS) issued by DGFT under FT (D & R) Act, 1992.

(c) Transaction value and Tariff Value

As per section 14 of the Customs Act, 1962, the transaction value is the price to be paid or payable for the goods when sold for export to India for delivery at the time and placed importation and for export up to the port of exportation. Import/export duty are normally calculated with reference to transaction value. However, in respect of certain goods, Government has prescribed Tariff value by issuing a notification. In respect of such goods, import/export duty is calculated with reference to Tariff value, not on transaction value.

(d) Effective Rate of duty and Tariff Rate of duty

Tariff rate is the rate of duty prescribed under the Customs Tariff Act, 1975. However, the Central Government, by issuing a notification under section 25 of
the Customs Act, 1962, can exempt any goods from payment of duty. Such exemption from payment of duty may be partial or full or may be unconditional or subject to such conditions as mentioned in the notification.

The effective rate of duty is the rate of duty which is payable after considering the exemption notification issued by the Government. Effective duty can be equal or less than the tariff rate of duty. It can never be more than tariff rate of duty.

(e) **Identical goods and similar goods**

As defined in sec 2(d) & f of customs valuation determination of value imported goods rules 2007 Made to be applied as per rule 5 as per rate 4 & 5 of customs valuation(determination of value) imported goods) Rules 2007.

(f) **Anti-dumping duty and Safeguard duty**

<table>
<thead>
<tr>
<th>Anti-dumping duty</th>
<th>Safeguard duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>It is imposed under section 9A of the Customs Tariff Act, 1975</td>
<td>It is imposed under Section 8 B of the Customs Act, 1962</td>
</tr>
</tbody>
</table>

Q.No.(9) **Answer any four of the following Questions?**

[a] **If any order is passed by the Commissioner (Appeals), who will review such order?** Mention any two types of cases where appeal shall not lie to the Tribunal against the Order of Commissioner (Appeals). In such cases, name the authority before whom the appeal shall lie?

**Answer:** The orders passed by the Commissioner (appeals) are reviewed by the Committee of Commissioners, notified by the Board in this regard.

The Appeal against the order passed by the Commissioner (appeal) shall not lie to the Tribunal if the order relates to the following:-

(i) Any goods imported or exported as baggage;
(ii) Any goods loading in a conveyance for importation into India, but which are not unloaded at their place of destination in India, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;
(iii) Payment of drawback as provided in Chapter X, and the rules made thereunder.

In such cases, appeal against the order passed by the Commissioner (Appeal) shall lie before Joint Secretary (Revision Application).
(b) What are the five situations where Show Cause notice cannot be adjudicated and has to be transferred to the Call Book?

Answer: In the following situations, the show cause notices are required to be kept in the Call Book:

- Cases in which the Department has gone in appeal to the appropriate authority
- Cases where injunction has been issued by Supreme Court/High Court/CESTAT, etc.
- Cases where the Board has specifically ordered the same to be kept pending and to be entered into the call book.
- Cases pending before Settlement Commission.
- Cases in which Audit Objection has not been admitted by the Department.

(c) What is the monetary limit prescribed by the Board below which appeal shall not be filed in the CESTAT, High Court and Supreme Court? Also indicate the relevant provision of Customs Act, 1962.

Answer: Under Section 131 BA of the Customs Act, 1962, the Board has fixed the following monetary limits below which appeal shall not be filed in the Tribunal, High Court and the Supreme Court.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Appellate Forum</th>
<th>Monetary limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CESTAT*</td>
<td>Rs. 10,00,000/-</td>
</tr>
<tr>
<td>2.</td>
<td>HIGH COURTS*</td>
<td>Rs. 15,00,000/-</td>
</tr>
<tr>
<td>3.</td>
<td>SUPREME COURT</td>
<td>Rs. 25,00,000/-</td>
</tr>
</tbody>
</table>

(d) What are the three situations where adverse judgments of Commissioner (Appeals), CESTAT or High Court are required to be contested irrespective of the amount involved?

Answer: In the following types of cases, the Monetary Limits laid down by CBEC are not applicable:

- Where the constitutional validity of the provisions of an Act or Rule is under challenge.
- Where notification/instruction/order or Circular has been held illegal or ultra vires.
- Classification and refunds issues which are of legal and/or recurring nature.

(e) What is the time limit prescribed for refund of Pre-deposit made by the Importer at the time of filing appeal before Commissioner (Appeals) in case of receipt of favorable order from Commissioner (Appeals)?

Answer: As per Boards Circular No. 984/8/2014-CX., dated 16-09-14, time limit prescribed for refund of deposit made under section 129E of customs Act, is 15 days from the date of the receipt of the letter of the appellant seeking refund, irrespective of whether order of the appellate authority is proposed to be challenged by the Department or not.
Q.No.(10)  Classify any four items under the Customs Tariff Act, 1975 and find out the tariff as well as effective rate of BCD, CVD and SAD applicable on each of item at the time of import.  

<table>
<thead>
<tr>
<th>Item</th>
<th>HS Code</th>
<th>BCD Rate</th>
<th>CVD Rate</th>
<th>SAD Rate</th>
<th>BCF Rate</th>
<th>Additional Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poppy Seeds</td>
<td>12079100</td>
<td>70%</td>
<td>20%</td>
<td>Nil</td>
<td>Nil</td>
<td>4%</td>
</tr>
<tr>
<td>Human Embryo</td>
<td>05119999</td>
<td>30%</td>
<td>nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>I-pad</td>
<td>84713090</td>
<td>Nil</td>
<td>nil</td>
<td>10%</td>
<td>4%</td>
<td></td>
</tr>
<tr>
<td>Ship for Breaking up.</td>
<td>89080000</td>
<td>10%</td>
<td>2.5%</td>
<td>12%</td>
<td>12%</td>
<td>NIL</td>
</tr>
<tr>
<td>Ammonium Nitrate</td>
<td>31023000</td>
<td>10%</td>
<td>10%</td>
<td>12%</td>
<td>12%</td>
<td>4%</td>
</tr>
</tbody>
</table>

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