Q. No. 1: This question consists of multiple-choice questions. Identify the most appropriate or correct choice. All questions are compulsory. Each question is of one mark. [15x1=15]

I. 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)

II. If the importer prefers an appeal before the CESTAT against the order passed by the Commissioner (Appeals), then what is the quantum of pre-deposit to be made by the importer before filing the appeal?
(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) 12.5% 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)
(e) 15% 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)

III. In India, which one of the following is the notified agency for implementation of Scheme of Authorized Economic Operator (AEO)?
(a) The Directorate General of Human Resource Development (DGHHRD)
(b) The Directorate General of Central Excise Intelligence (DGCEI)
(c) The Directorate General of Performance Management (DGPM)
(d) The Directorate General of Export Promotion (DGEP)
(e) The Directorate General of Revenue Intelligence (DGRI)

IV. 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

V. Which of the following statement is not true with reference to duty drawback scheme?
(a) Drawback under Section 74 is also available on capital goods exported after taken into use without any maximum time limit.
(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 identity of goods being exported must be established at the time of export with the import goods.
(d) Drawback under Section 74 can be granted only on re-export of duty paid imported goods.
(e) All of the above
VI. 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 goods by issuing an exemption notification.
(b) Any increase in the Tariff rate of Import duty on any import goods proposed in the Finance Bill will have immediate effect from the midnight of the day of presentation of Budget.
(c) Any change in the Tariff rate of Import duty on any imported goods would require amendment of the Customs Tariff Act, 1975.
(d) Any increase in the Tariff rate of Import duty on any import goods 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 goods 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.

VII. What is the WCO theme for the year 2017?
(a) Co-ordinated Border Management
(b) Communication
(c) Digital Customs
(d) Innovation
(e) Data Analysis

VIII. 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

IX. What is the Second Appellate Authority in Customs in respect of Adjudication order passed by officer other than Commissioner?
(a) High Court
(b) Commissioner
(c) Supreme Court
(d) CESTAT
(e) Commissioner (Appeal)

X. Identify the International Convention/Protocol which prohibits the import of Chloro-Fluoro-Carbons (CFC) substances?
(a) Revised Kyoto Convention
(b) Cartagena Protocol
(c) Montreal Protocol
(d) Vienna Convention
(e) Rotterdam Convention

XI. Which one of the following value is taken as the assessable value of the imported goods for calculation of Basic Customs Duty (BCD)?
(a) CNF value
(b) CIF value
(c) CIF value + Landing charges
(d) CIF value + BCD
(e) CIF value + IGST

XII. Identify the purpose for which ICEGATE is used for?
(a) Re-dressal of public Grievance
(b) Filing of Bill of Entry and Payment of duty.
(c) Co-ordination with other stake holders
(d) Applying for import/export licence from DGFT
(e) None of the above

XIII. Please read the following pairs in respect of Customs Valuation (Determination of the Price of Imported Goods) Rules 2007.
A. Identical goods – Rule 4
B. Similar goods – Rule 5
C. Residual value – Rule 10
D. Computed value – Rule 8

Out of five pairs given above, which pairs are correctly matched?
(a) A, B, C, D
(b) A, B, D, E
(c) A, B, C, E
(d) B, C, D, E
(e) A, C, D, E

XIV. Within how many days import duty needs to be deposited after return of the assessed Bill of Entry?
(a) 5 days excluding holidays
(b) 4 days excluding holidays
(c) 3 days excluding holidays
(d) 2 days excluding holidays
(e) 7 days excluding holidays

XV. ATA Carnet is guaranteed in India by…..
(a) CBEC
(b) FICCI
(c) DGFT
(d) NCB
(e) CII

Q.No.2: Expand the following Abbreviations commonly used in Customs work.
[Note: In case of spelling errors, or errors of pre-position or error of singular/plural, the answer will be treated as wrong answer].
Q.No.3: Answer any five of this question. Differentiate between the following terms. Answer must not exceed 80 words. Wherever possible, the relevant provisions of the Customs Act, 1962 or rule issued therein must be mentioned. [5x2=10]

(i) FOB and CIF  (iv) IGM and EGM  
(ii) Tariff value and Transaction value (v) Tariff Rate of duty and Effective rate of duty  
(iii) Drawback under Section 74 and (vi) General Exemption and Ad-hoc exemption  
Drawback under Section 75 of CA, 1962 (vii) Seizure and confiscation  
(viii) Ad valorem and Specific rate of duty

Q.No.4: Find out the rules/Regulations issued under the following section of Customs Act? If more than one rules and/or regulation have been issued under one section, please write all the other rules/regulation issued under the section of the Customs Act, 1962?  
Note: In case of spelling errors in writing the name of rules/ regulation, the answer will be treated as wrong. [5x1=5]

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Section of the Customs Act, 1962/Custom Tariff Act, 1975</th>
<th>Full name of the Rule/or Regulation notified along with year of its issuance under the section</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Section 75 of Customs Act, 1962</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Section 142 of the Customs Act, 1962</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Section 79 of the Customs Act, 1962</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Section 146 of the Customs Act, 1962</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Section 137(3) of the Customs Act, 1962</td>
<td></td>
</tr>
</tbody>
</table>

Q.No.5: Find the relevant Section (including sub-section or clause) of the Customs Act, 1962 dealing with the following:- [10x0.5= 5]

(a) Remission of duty on abandoned goods.  
(b) Power to the Central Government to make rules  
(c) Power to prescribe tariff value  
(d) Laying of notifications, rule before parliament  
(e) Power to summon people  
(f) Power to launch prosecution.  
(g) Certain officer to assist Customs officer.  
(h) Service of order  
(i) Rounding off of duty  
(j) Consumption of imported stores on Board of foreign going vessel

Q.No.6: Fill the blanks in the table given below by writing the rate of interest applicable in the given situation, the relevant section of Customs Act applicable and the notification issued under it notifying the applicable rate of interest. [2x5=10]

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Situation</th>
<th>Rate of Interest notified by the Government</th>
<th>Section of the Customs Act, 1962 providing for payment /recovery of interest</th>
<th>Notification No. and date vide which rate of interest has been specified.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interest to be paid to claimant in case of delayed grant of refund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Interest to be paid in case of delayed payment of duty due to the Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Interest on delayed payment of drawback to the exporter</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Interest on delayed payment of duty by importer after assessment of Bill of Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Interest on delay refund of amount pre deposited by Appellant at the time of filing appeal before Commissioner (Appeals) or CESTAT</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Q. No. 7: Find out the Allied Act, which is applicable to any commodity listed below: -

**[Note: Candidates must write full name of the Act along with its year of enactment]**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Commodity</th>
<th>Full Name the Allied Act governing the Import/Export and the year of Promulgation of the Act.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Insecticide /Pesticide</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Explosives</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Pharmaceutical drugs</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Food Product</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Live Animal</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Small Arms</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Antique</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Hazardous/dangerous chemicals</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Radio-active substances</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Endangered species of flora and fauna</td>
<td></td>
</tr>
</tbody>
</table>

8. (A): Match the following WCO convention/instruments in respect of International Trade listed in column (1) with the subject with which it deals as listed in Column (2):  

<table>
<thead>
<tr>
<th>WCO Convention /instruments /tools</th>
<th>Subject with which it deals</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) HS Convention</td>
<td>(A) Simplification &amp; harmonization of Custom procedures.</td>
</tr>
<tr>
<td>(2) Revised Kyoto convention</td>
<td>(B) Nomenclature and Classification of internationally traded goods.</td>
</tr>
<tr>
<td>(3) Johannesburg Convention</td>
<td>(C) Security &amp; facilitation of International Trade supply chain.</td>
</tr>
<tr>
<td>(4) SAFE framework of Standards</td>
<td>(D) Mutual Administrative Assistance in Customs matters.</td>
</tr>
<tr>
<td>(5) Arusha Declaration</td>
<td>(E) Integrity in Customs.</td>
</tr>
</tbody>
</table>

8 (B): Match the following International convention/protocol given in column (1) with commodity with which it deals listed in column (2) in respect of Green Customs:

<table>
<thead>
<tr>
<th>Name of International Convention/Protocol</th>
<th>Commodity covered by convention/protocol</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Basel convention</td>
<td>(A) Ozone depleting substances</td>
</tr>
<tr>
<td>(2) Montreal Protocol</td>
<td>(B) Hazardous waste</td>
</tr>
<tr>
<td>(3) Stockholm convention</td>
<td>(C) Pesticides and Industrial chemical</td>
</tr>
<tr>
<td>(4) Rotterdam Convention</td>
<td>(D) Living Modified Organism (LMO)/Genetically Modified Organism (GMO)</td>
</tr>
<tr>
<td>(5) Cartagena Protocol</td>
<td>(E) Persistent Organic Pollutant</td>
</tr>
</tbody>
</table>

Q. No. 9. Answer the following Short Answer Questions.  

(1) Name two commodities which are subject to payment of Export duty at the time of export?
(2) Name two commodities on which Tariff Value has been fixed by the Government and Customs duty is charged with reference to Tariff value not transaction value?
(3) Name one commodity notified under section 135 (1) (i) (c) of the Customs Act, 1962.
(4) Name two commodities notified under section 123 of the Customs Act, 1962.
(5) Name two commodities notified under Section 110(1A) of the Customs Act, 1962.

Q. No. 10: What is the Criminal punishment (Imprisonment) prescribed for the following offences in the Customs Act, 1962?  

(a) Deliberate evasion of Customs duty amounting to Rs.50 crores  
(b) Import of FICN through baggage having face value of Rs.50 lakhs  
(c) Attempted Export of Red Sanders valued at Rs.5 crores  
(d) Attempt to fraudulently claim drawback amounting to Rs.10 lakhs
(e) Deliberate evasion of Customs Duty amounting to Rs.20 lakhs.
Q. No. 11: A specific intelligence has been received that the importer ‘A’ is engaged in importing counterfeit good of well-known brand (registered with Customs Authorities for enforcement of their IPR) in violation of provisions of the Trade Mark Act, 1999 and Customs Act, 1962 by declaring the goods as ‘unbranded’ goods and after clearance of the same, the goods are being sold in the market.

Acting on intelligence, the consignment of commodity “X” sought to be cleared by B/E No. 111111 dated xx/yy/zzzz by importer “AA” was intercepted and subjected to 100% examination by the officer of Special Intelligence and Investigation Branch (SIIB).

On examination of goods, the goods were found to be carrying brand “B” while in the B/E, the goods were declared as “unbranded” one. On examination of IPR application registered with Customs Authorities, it was noted that right holder of brand “B” has filed application for enforcement of their IPR at border under IPR (Imported Goods) Enforcement Rules, 2007.

Now, on the basis of the above said facts, imagine that you are an officer of SIIB and investigating this case. Various actions to be taken to complete the investigations and issue SCN have been specified in the list given below and have been jumbled up.

Part I: As an investigating officer, as per your opinion, find out the most appropriate logical sequence of these individual actions? [6 marks]

(a) Inform the IPR right holder about the shipment and request to examine the goods for ascertaining the genuineness of goods or otherwise.
(b) Adjudication of the SCN by the Competent Authority.
(c) Issuance of Summons to the importer.
(d) Execution of Consignment specific bond along with security by the right holder.
(e) Suspend the clearance of the goods under IPR.
(f) Submission of the Report by the right holder stating that the goods are counterfeit explain in details the basis of such conclusion including the difference of impugned counterfeit goods and original goods.
(g) Seizure of the goods under the provisions of the Customs Act, 1962.
(h) Issuance of the SCN to the importer.
(i) Recording of the statement of the importer and record his statement after confronting him with the report given by the right holder.
(j) Examination of the goods by the right holder and drawal of sample.

Part II: Identify legal provisions of Customs Act, Rules framed thereunder, provisions of Allied Act if any, or notification issued under Customs Act, 1962, including provisions for confiscation, imposition of penalty etc., which shall be invoked in the SCN to be issued to the importer? [8 marks]

Part III: Draft Charging paragraph of the SCN (Paragraph listing actions proposed against the noticee mentioning legal provisions under which action is sought to be taken) to be issued to the Importer? [6 marks]

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