Q. No. 1: This question consists of fifteen multiple choice Questions. Identify the most appropriate or correct choice. Questions from (i) to (x) are of one mark each. The Questions from (xi) to (xv) are of two marks each. All questions are compulsory.

I. Which one or more of the Acts were succeeded by the enactment of the Custom Act, 1962:-
   (a) The Sea Customs Act, 1878
   (b) The Inland Bonded houses Act
   (c) The Land Customs Act
   (d) (a) & (b) above
   (e) (a), (b) & (c) above

II. Identify the date from which the provisions of Custom Act came into force?
   (a) 13.12.1962
   (b) 01.01.1963
   (c) 23.01.1963
   (d) 01.02.1963
   (e) 01.04.1963

III. Out of various grounds given below, identify the grounds which may not be a valid ground for rejection of declared value under the Provisions of the Customs valuation (determination of value of imported goods) Rules 2007.
   (a) Value of identical or similar goods being imported at significantly higher price at or about the same time in comparable quantities and in a comparable commercial term.
   (b) Mis-declaration of goods in parameter such as country of origin or year of manufacture.
   (c) Non-declaration of parameters such as brand or grade of the goods, which are relevant to the determination of value of imported goods.
   (d) Sale involving 2% discount from ordinary competitive price.
   (e) Fraudulent or manipulated documents.

IV. If I-Phone-6 mobile phone has been found to be declared by the Importer as un-branded one in the Bills of Entry and during examination of goods, it was detected. The price of I-phone 6 mobile phone is available on the basis contemporaneous imports, then which rule of the Customs valuation (Determination of the price of imported goods) Rule, 2017 shall be applied by the Assessing officer for determining the assessable value:
   (a) Rule 4
   (b) Rule 5
   (c) Rule 7
   (d) Rule 8
   (e) Rule 9

V. If you are an Indian Citizen and are returning to India from USA, then what is the duty free allowance allowed under the Baggage Rules, 2016?
   (a) Rs.15,000/-
   (b) Rs.50,000/-
   (c) Rs.30,000/-
   (d) Rs.70,000/-
   (e) Rs.25,000/-

VI. Which chapter of the Custom Tariff Act, 1975 has been left blank for future?
   (a) Chapter 75
   (b) Chapter 76
   (c) Chapter 77
   (d) Chapter 78
   (e) Chapter 79

VII. What is the commodity on import of which assessment is not done on tariff value?
   (a) Poppy Seed
   (b) Crude Palm Oil
   (c) Aluminum Scrap
   (d) brass scrap
   (e) Crude Palmolein
VIII. The Customs duty is collected on the imported goods at the duty rates applicable on the date when:

(a) Ship/Aircraft carrying goods enters India (d) Bill of Entry is filed or date of Entry inward, whichever is later.
(b) Bill of Entry is filed by the Importer/CHA (e) Bill of Entry is assessed.
(c) IGM is filed by the Shipping line/Carrier

IX. The Guaranteeing Association for ATA Carnet in India is,-

(a) ITPO (Indian Trade Promotion Organization) (d) Central Board of Excise and Customs
(b) Confederation of Indian Industry (e) Federation of Indian Chambers of Industry and Commerce.
(c) Directorate General of Foreign Trade

X. In the case of Ex-bond Bill of Entry, the rate of duty will be taken as in force on,-

(a) The date of into bond bill of entry (d) The date of filing of IGM
(b) The date of warehousing of goods (e) The date of assessment of Ex-bond Bill of Entry
(c) The date of Ex-bond bill of entry

XI. Match the type of customs duty with the relevant section of the Customs Tariff Act, 1975 under which the duty is levied and identify the correct matching out of five choices given below:--

<table>
<thead>
<tr>
<th>Nature of Duty</th>
<th>Section of Indian Customs Tariff Act, 1975</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Counter valuing duty</td>
<td>1. Section 3(7)</td>
</tr>
<tr>
<td>B. Anti-dumping duty</td>
<td>2. Section 8B</td>
</tr>
<tr>
<td>C. Safe guard duty</td>
<td>3. Section 9A</td>
</tr>
<tr>
<td>D. Integrated Goods and Services Tax</td>
<td>4. Section 9</td>
</tr>
</tbody>
</table>

Find out the most appropriate answer which reflects the correct matching of nature of duty with the relevant charging section:-

(a) A-1, B-2, C-3, and D-4 (c) A-2, B-4, C-1, and D-3 (e) A-4, B-2, C-1 and D-3.
(b) A-4, B-3, C-2, and D-1 (d) A-3, B-2, C-1 and D-4

XII. Correctly Match the following and identify the correct choice out of several options given below:-

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Chapter of Customs Tariff Act, 1975</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Inorganic Chemical</td>
<td>1 Chapter 49</td>
</tr>
<tr>
<td>B Organic Chemical</td>
<td>2 Chapter 1</td>
</tr>
<tr>
<td>C Printed Books</td>
<td>3 Chapter 29</td>
</tr>
<tr>
<td>D Live Animals</td>
<td>4 Chapter 28</td>
</tr>
</tbody>
</table>

Find out the most appropriate answer which reflects the correct matching of commodity and the Chapter No. of the Customs Classification of the Commodity:-

(a) A-1, B-2, C-3, and D-4 (c) A-3, B-2, C-1 and D-4 (e) A-4, B-3, C-1, and D-2
(b) A-2, B-4, C-1, and D-3 (d) A-4, B-2, C-1 and D-3.

XIII. Match the following WCO convention/Instruments with the subject with which it relates with.

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

Find out the most appropriate answer which reflect the correct matching of WCO convention and the subject dealt by the convention:-

(a) A-1, B-2, C-3, and D-4 (c) A-2, B-4, C-1, and D-3 (e) A-4, B-2, C-1 and D-3.
(b) A-4, B-2, C-3, and D-1 (d) A-3, B-2, C-1 and D-4

XIV. Match the following International Conventions/protocol with commodities covered under each convention/protocol 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>A Basel convention</td>
<td>1 Ozone depleting substances</td>
</tr>
<tr>
<td>B Montreal Protocol</td>
<td>2 Hazardous waste</td>
</tr>
<tr>
<td>C Stockholm convention</td>
<td>3 Pesticides and Industrial chemical</td>
</tr>
<tr>
<td>D Rotterdam Convention</td>
<td>4 Persistent Organic Pollutants</td>
</tr>
</tbody>
</table>
Find out the most appropriate answer which reflect the correct matching of WCO convention and the subject dealt by the convention:

(a) A-1, B-2, C-3, and D-4  
(b) A-4, B-2, C-3, and D-1  
(c) A-2, B-4, C-1, and D-3  
(d) A-3, B-2, C-1 and D-4  
(e) A-2, B-1, C-4 and D-3

XV. Match the following situations with the relevant clause of Section 111 of Customs Act, 1962:

<table>
<thead>
<tr>
<th>Confiscation of illegally imported or attempted to be imported goods</th>
<th>Relevant clause of section 111 of The Customs Act, 1962</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. prohibited good</td>
<td>1. Clause (a)</td>
</tr>
<tr>
<td>B. Goods imported at place other than notified port/ import.</td>
<td>2. Clause (d)</td>
</tr>
<tr>
<td>C. Goods mis-declared in terms of quantity</td>
<td>3. Clause (m)</td>
</tr>
<tr>
<td>D. Goods found concealed in any conveyance</td>
<td>4. Clause (e)</td>
</tr>
</tbody>
</table>

Find out the most appropriate answer which reflect the correct matching of WCO convention and the subject dealt by the convention:

(a) A-1, B-2, C-3, and D-4  
(b) A-4, B-2, C-3, and D-1  
(c) A-2, B-1, C-3, and D-4  
(d) A-3, B-2, C-1 and D-4  
(e) A-2, B-1, C-4 and D-3

Q. No. 2: Write full forms of the abbreviation given below [in the context of Customs Law].

(Note: In case of spelling errors, or errors of pre-position or error of singular/plural, the answer will be treated as wrong answer).

(a) SWIFT:  
(b) STPI:  
(c) IGST:  
(d) DGFT:  
(e) OSPCA:  
(f) STPI:  
(g) FSSAI:  
(h) BTP Unit:  
(i) SEZ:  
(j) GSTN:  

Q. No. 3: Write the full name of Rules/Regulation issued under the section of the custom Act 1962 specified below. Also write the notification No along with date vide which the rules/Regulation has been notified.

(Note: In case of spelling errors in writing the name of rules/ regulation or writing incomplete, the answer will be treated as wrong).

<table>
<thead>
<tr>
<th>Section of the Customs Act, 1962</th>
<th>Full name of the Rules</th>
<th>Notification No. &amp; dates vide which the rules/regulation has been notified.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 14: Valuation of Goods [for export]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 74: Drawback allowable on re-export of duty paid goods.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 99: Power to make rules in respect of coastal goods and coastal vessels</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sector 128: Appeals to Commissioner (Appeals)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 137(3): Cognizance of offences [Compounding of offences]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section 79: Bonafide Baggage</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q. No. 4: Answer any five parts of this question. Differentiate between the terms given below. Answer must not exceed 80 words. Wherever possible, the relevant provisions of the Customs Act, 1962 or rule issued therein must be mentioned.

(a) Identical and similar goods  
(b) Prohibited goods and restricted goods  
(c) All Industry drawback rate v/s Brand rate of drawback  
(d) Tariff and Non-Tariff notification  
(e) Safeguard and countervailing duty  
(f) Transaction value and tariff value.  
(g) MEIS and SEIS Scheme  

(Note: 30% of the marks are assigned for writing the relevant legal provisions under the Customs Act, 1962 and Rules issued thereunder.)
Q. No. 5: Write the relevant provisions of the Customs Act, 1962 or rules issued thereunder following term have been defined in the Customs Law.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Term</th>
<th>Section (along with sub-section if any) of the Customs Act or Rule No. (along with sub-rules) if any. Where the term is defined under any rules issued under Customs Act, write full name of such rules.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>“Goods”</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>“Indian custom water”</td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>“Baggage”</td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>“Stores”</td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>“Illegal Export”</td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td>“Identical goods”</td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td>“Personal effects”</td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td>“Tourist”</td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>“Deductive value”</td>
<td></td>
</tr>
<tr>
<td>(j)</td>
<td>“Customs Broker”</td>
<td></td>
</tr>
</tbody>
</table>

Note: For example, the term “Bill of Entry” has been defined under clause (4) of Section 2 of the Customs Act, 1962. The answer is this case would be “Clause (4) of Section 2 of the Customs Act, 1962”.

Q. No. 6: Write short note on any five topics listed below. Answer may be limited to 100 words.

(a) What do you understand by the term “Single Window system”. What are the advantages of Single Window System?

(b) What is call book? Specify situations where Show Cause Notice may be transferred to call book?

(c) How much drawback under Section 74 of the Customs Act, 1962 is available on re-export of capital goods after use? What are the different slabs prescribing percentage of drawback admissible to the exporter based on the period of usage of capital goods before export.

(d) Under what circumstances the property of an alleged offender can be attached provisionally? For how much period such attachment can be made/ extended? Give your answer quoting relevant provisions.

(e) What do you understand by Project Imports? In what cases/situations, the scheme of project imports is available to the importer? Write salient features of project imports Scheme.

(f) What is the purpose of setting up advance ruling authority? Who can file application for advance ruling? What are the issues for the determination of which the application for advance ruling can be filed?

(g) What are five major differences between EOU and SEZ scheme?

Q. No. 7: Consider the situations given below and write the relevant provisions of the law to be invoked in the Show Cause notice to be issued. Answer any three out of four situations given below. Wherever needed, the section, sub-section, and clause of the relevant legal provision should be indicated.

A. Situation 1: Acting on specific intelligence, an imported consignment declared to contain 1000 mobile phones was intercepted after out of charge of the goods from the Customs Area. On examination of goods, the quantity was found to be 2000 mobile phones. The imported goods were seized under the Customs Act, 1962 for mis-declaration of quantity. Now, in the Show cause notice to be issued to importer, write the relevant provisions of the Customs laws and the rules issued thereunder for the following course of actions to be proposed in the SCN.

(a) Rejection of declared value in the B/E: ……..
(b) Confiscation of mis-declared goods: ……..
(c) Demand of differential duty: ……..
(d) Recovery of interest due: ……..
(e) Imposition of Penalty on the Importer: ……..

B. Situation 2: In an import consignment containing 100 pc of unbranded mobile phone, the Importer has declared CIF value per mobile phone as 50 USD. However, on examination of the consignment, an invoice was recovered from the package which declared value of mobile phone as 100 USD per mobile phone. The goods were seized for mis-declaration of value of the imported goods. Now, in the Show cause notice to be issued to importer, write the relevant provisions of the Customs laws and the rules issued thereunder, you will use for the purpose of taking following actions:-

[1x5=5]
(a) Rejection of declared assessable value in the Bill of Entry:……..
(b) Re-determination of assessable value of the imported consignment for the purpose of calculation of duty:……..
(c) Seizure of goods found to be mis-declared in value:……..
(d) Confiscation of imported goods:……..
(e) Imposition of Penalty on the importer:……

C. Situation 3: Acting on specific intelligence, a container containing an export consignment of wooden artistic furniture being exported to Dubai was recalled back to Mumbai port and subjected to detailed examination in the presence of CHA and the exporter. While exporting the goods, the duty drawback under section 75 of the Customs was also claimed on the export good. On re-examination, the goods were found to be red sanders wooden logs. The goods were seized under the customs act, 1962. The exporter was also arrested. Now, in the Show cause notice to be issued to be importer, write the relevant provisions of the Customs laws and the rules issued thereunder, you will use for the purpose of taking following actions:-

(a) Confiscation of export goods :………………
(b) Imposition of Penalty on Exporter: ............
(c) Seizure of goods : ..........
(d) Recovery of drawback amount given to the exporter [also quote relevant provision of relevant drawback rules]: ....
(e) Imposition of Penalty on the exporter under drawback rules :.........

D. Situation 4: Acting on specific intelligence, a passenger was intercepted after crossing the green channel. On his through search, 1 kg of gold biscuits were recovered from his person. The passenger was arrested on charge of attempted smuggling of gold. The goods were seized under the Customs act, 1962. Now, in the Show cause notice to be issued to be importer, write the relevant provisions of the Customs laws and the rules issued thereunder, you will use for the purpose of taking following actions:-

(a) Confiscation of gold attempted to be smuggled : .......
(b) Seizure of gold attempted to be smuggled: .......
(c) Identify relevant provision of ITC (HS) and FT (D & R) Act, 1992 which has been contravened in the instant case and to be invoked in the SCN: ....
(d) Imposition of Penalty on passenger:........
(e) Provision of the Customs Act, 1962 under which the passenger has been arrested: .......

Q. No. 8: In the following situation, calculate the amount of different duties to be collected on an import consignment. For calculation purpose, the assessable value and rate of duties may be taken as given below:

Assume: Assessable value: Rs. 1,00,000/-
Rate of Basic Customs duty= 10%
Rate of Integrated GST= 18%
Rate of CVD: 10%
Education Cess = 2%
Secondary and education cess = 1%
Compensation Cess = 10%

Taking the assessable value and rate of duties given above, calculate the amount of following duties (in rupees) payable by the importer:

(a) Basic Customs Duty (In rupees)
(b) Education Cess (in Rupees) and Secondary and Education Cess (in Rupees)
(c) Integrated Goods and Service Tax (In Rupees)
(d) CVD (in Rupees)
(e) Compensation Cess (In rupees)

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