**Practical Paper – 2**

**CONCERNED BOOKS:**
1. The Customs Act, 1962 (52 of 1962)
2. The Customs Tariff Act, 1975 (51 of 1975)
3. Customs Rules and Procedures
4. Foreign Trade Policy-2009-14
5. Handbook of Export and Import Procedure
6. Customs, Allied Acts and Rules made there under
7. The Special Economic Zone Act, 2005 and Rules made there under.

**Q 1.** Define any five of the following.

- Customs area
- Assessment
- Proper Officer
- Goods
- Indian Customs Waters
- Land Customs Station
- Tariff Value

**Q 2.** Quote the relevant Sections of the Customs Act, 1962 of **ANY TEN** of the following:-

1. Dutiable goods
2. Valuation of goods
3. Assessment of duty
4. Claim for refund of duty
5. Restrictions on custody and removal of imported goods
6. Warehousing bond
7. Drawback in case of re-export of goods
8. Transit and Transshipment of Stores
9. Confiscation of conveyances
10. Adjudication of confiscation and penalties
11. Issue of show cause notice before confiscation of goods
12. Application for settlement of cases
13. Delegation of Powers
14. General Power to make regulations
Prashan 3. Write Short Notes on any three of the following:-

- (a) Recovery of amount of drawback erroneously paid
- (b) Rejection of declared value/Transaction value
- (c) Confiscation of goods attempted to be improperly exported
- (d) Manufacture and other operations in warehouse regulations

Prashan 4. Differentiate between

- Port and ICD
- EOU and SEZ
- IDC and CFS
- Customs duty and additional duty of customs
- Safeguard duty and anti-dumping duty

Prashan 5. Classify the following goods under Customs Tariff Act 1985.

- Electrical Generators
- Wiring Harness
- Detergent powder
- Computers
- Air Conditioners

Prashan 6. Write a short note of any two of the following with reference to Foreign Trade Policy

- Net Foreign Exchange Earning by EOU/EHTP/BTP units
- DTA sale Entitlement for EOU and its salient features
- Export Promotion capital Goods Scheme
- Focus Market Scheme and focus product scheme

Prashan 7. Explain any four of the following

- Settlement of cases
- Appeals to Commissioner (Appeals)
- Transfer of residence Rules
- Duty free credit scrips

Prashan 8. Write short note on any Two of the following

- DTA sale by SEZ units and salient features
- SEZ developer and permissible operations
- Notification of SEZ and Processing area and non-processing area
- Unit Approval Committee and Board of Approval

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