

- - NOV 2023

Total No. of Questions: 06

Seat No.:



DES SHRI NAVALMAL FIORDIA LAW COLLEGE, PUNE

Diploma in Taxation Laws

CUSTOMS ACT - 1962 [0104] (2018 Pattern) (Paper-IV)

Time: 3 Hours]

[Max. Marks: 100

Instructions to the candidates:

- 1) All Question are compulsory.
- 2) Figures to the right indicate full marks.

(16 Marks)

Q 1) Explain the statement of objects, reasons, nature, scope, title, extent and commencement of Customs Act, 1962.

OR

State the provisions of the Customs Act, 1962 relating to classes, appointment and powers of officers of customs.

(16 Marks)

Q 2) Briefly elaborate following terminologies:

- a) Goods
- b) Person in charge
- c) Export Goods
- d) Importer

OR

Explain the provisions relating to detection of illegally imported goods and prevention of the disposal of such goods.

(16 Marks)

Q 3) Write a meaning of "Advance ruling" under the Customs Act, 1962 and write on authority, applicability and procedure of advance ruling under the customs act.

OR

Write a detailed provisions relating to conveyances carrying imported or export goods under Customs Act, 1962.

P.T.O..

(16 Marks)

Q 4) Mr. Ram, an Indian Resident, aged 49 years returned to India on 26.11.2023 after visiting Singapore. He had been to Singapore 26.11.2023. On his way back to India, he brought the following goods with him :

- Personal effects like apparels etc. valued at Rs. 55,000
- 1 litre of beer worth Rs. 31,000
- A Digital music system worth Rs. 90,000
- A mobile worth Rs. 1,00,000
- Laptop worth Rs. 75,000
- 20 Cigars worth Rs. 2,700

What is the customs duty payable?

OR

Discuss the provisions of clearance of imported goods under customs act, 1962.

(16 Marks)

Q 5) Explain in detail provisions of warehousing under the customs act, 1962.

OR

Explain in detail provisions of confiscation and penalty of export goods attempted to be improperly exported under the customs act, 1962.

(2 x 10) = 20 Marks)

Q 6) Short Notes: (Any 2)

- a) (i.) Clearance of export goods (ii.) Goods in transit
- b) (i.) Importation & Exportation by post (ii.) Baggage
- c) (i.) Stores (ii.) Costal Goods

Total No. of Questions : 6]

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[Total No. of Pages : 4

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[5935]-104

Diploma in Taxation Law
CUSTOMS ACT 1962
(2018 Pattern) (Paper - IV)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the left indicate question number and figures to the right indicate full marks.

Q1) Discuss "Goods in Transit" in detail. [16]

OR

Discuss the provisions related to appointment of Custom Officers and their powers and functions.

Q2) Discuss the provisions related to levy and exemptions of custom duties under Customs Act 1962. [16]

OR

Explain the provisions relating to 'detection of illegally imported goods and prevention of the disposal thereof' under The Customs Act 1962.

Q3) Explain the provisions relating to Coastal Goods & Vessels carrying coastal goods. [16]

OR

Explain the meaning of warehousing and explain the appointing of public bonded warehouse and licensing of private bonded warehouses.

Q4) Explain the provisions relating to confiscation of goods and conveyance and imposition of penalties. [16]

OR

Discuss in detail the appointment of Custom Ports, Airports, Warehousing Stations.

P.T.O.

Q5) Discuss various offences and prosecution sections in detail under the Customs Act, 1962. [16]

OR

Discuss "Appeal And Revision" under the Customs Act, 1962.

Q6) Short Notes (Any 2). [2 × 10 = 20]

- a) Objectives of Customs Act
- b) Offences by companies
- c) Baggage

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SEAT No. :

P2546

[Total No. of Pages : 2

[5848]-14

Diploma in Taxation Laws
104 : CUSTOMS ACT 1962 (Paper - IV)
(2018 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) Discuss in detail various offences & penalties provided in The Customs Act 1962.

OR

Explain in detail the powers and functions of customs officers.

[16]

Q2) Explain all the provisions related to warehousing.

OR

Discuss Search, Seizure and Arrest under sec 100 to sec 110 in detail.

[16]

Q3) Explain the Nature, Scope and objectives of Customs Act

OR

Write a note on "Appeals" under the Customs Act, 1962 at various levels of Judicial Authority.

[16]

Q4) Discuss various duties under The Customs Act 1962.

OR

Explain the provisions relating to confiscation of goods and conveyance and imposition of penalties.

[16]

P.T.O.

APR 2022

Q5) Explain the provisions regarding Baggage Goods Imported or Exported by Post and Stores.

OR

Discuss the powers and limitations of Tribunal.

[16]

Q6) Short Notes (any 2)

[2 × 10 = 20]

- a) Settlement Commission
- b) Baggage
- c) Drawback

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[5546]-104

DIPLOMA IN TAXATION LAW EXAMINATION, 2019
CUSTOMS ACT 1962
Paper IV
(2018 PATTERN)

Time : Three Hours

Maximum Marks : 100

N.B. :— (i) All questions are compulsory.

(ii) Figures to the left indicate question number and figures to the right indicate full marks.

1. What is meant by Warehousing Stations ? Explain the appointing of public bonded warehouse and licensing of private bonded warehouses under Customs Act, 1962.

Or

What is clearance of export goods ? Explain the entry of goods for export under Customs Act, 1962. [16]

2. Explain the Special Provisions relating to Special Economic Zone under Customs Act, 1962.

Or

Write a detailed note on provisions relating to coastal goods and vessels carrying coastal goods under Customs Act, 1962. [16]

3. Write a note on "Appeals" under the Customs Act, 1962 at various levels of Judicial Authority.

P.T.O.

Or

Explain in detail the provisions under Customs Act, 1962 with respect to "detection of illegally imported goods and prevention of the disposal thereof". [16]

4. Discuss the important provisions in respect of levy and exemptions of custom duties under Customs Act, 1962.

Or

"Duty drawback is one of the popular and an important method used for encouraging export." In the light of this statement explain duty drawback under Customs Act and also explain the non-applicability of this scheme. [16]

5. Write a note on various officers of custom department along with their powers and functions under the Customs Act, 1962. [16]

Or

Write notes on the following :

- (a) Transshipment of Goods under Customs Act, 1962 [8]
(b) EOU (Export Oriented Unit). [8]

6. Write short notes on any two : [20]
(a) Objectives of Customs Act
(b) Offences by Companies
(c) Issue of Show Cause Notice before Confiscation of Goods.
(d) Appointment of Customs Ports and Airports.