

Humanities_Law_The Customs Act, 1962_DTL_2018

Item Text	Option Text 1	Option Text 2	Option Text 3	Option Text 4
No interest is payable, if warehousing goods stored less than --- days	90	80	60	120
In case of imports other than imports by EOU the imported goods can be kept in Customs bonded ware-house for..... days without paying any interest.	90	120	100	50
Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made thereunder, the claimant shall, within a period ofmonths from the date of demand, pay in addition to the said amount of drawback, interest at the rate.....	2, 15%	3, 18%	1, 24%	6, 15%
Where any drawback payable to a claimant under section 74 or section 75 is not paid within a [period of [..... month] from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate from the date after the expiry of the said [period of [..... month] till the date of payment of such drawback	1,1, 6%	3, 3, 12%	1, 3, 9%	none of the above

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<p>Answer the following with reference to the provisions of the Customs Act, 1962 and rules made thereunder: Mr. A filed a claim for payment of duty drawback amounting to ` 50,000 on 30.07.20XX. However, the amount was received on 28.10.20XX. You are required to calculate the amount of interest payable to Mr. A on the amount of duty drawback claimed. Mr. X was erroneously refunded a sum of ` 20,000 in excess of actual drawback on 20.06.20XX. A demand for recovery of the same was issued by the Department on 28.08.20XX. Mr. X returned the erroneous refund to the Department on 20.10.20XX. You are required to calculate the amount of interest chargeable from Mr. X. P</p>	485, 1003	400, 1000	500, 1000	none of the above
<p>What is the time limit for re-exportation of goods as such u/s 74?</p>	2 years	3 years	3years 6 months	none of the above
<p>What is the rate of duty drawback if the goods are exported without use?</p>	98%	100%	90%	none of the above
<p>Is duty drawback allowed on re-export of wearing apparel without use?</p>	Yes	No	partially	none of the above
<p>Determine the rate of drawback if period between date of clearance for home consumption and the date when the goods are place under Customs Control for export Not more than 3 months</p>	95%	85%	75%	70%

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Determine the rate of drawback if period between date of clearance for home consumption and the date when the goods are place under Customs Control for export,More than 3months but Not more than 6 months	95%	85%	75%	70%
Under what situation, SCN transferred to the call book can be taken out of call book?	When the grounds on basis of which a SCN has been transferred to call book, ceases to exist.	It depends upon the overall pendency position of SCNs in the Commissionerate	SCN can be kept in the call book for five years.	SCN, when transferred to call book, cannot be taken out of call book any point of time.
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):-	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)	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)	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)	Nil
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:-	CESTAT	Commissioner (Appeals)	High Court/ Supreme Court	Joint Secretary (Revision Application) [i. e. JS (RA)]

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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:-	CESTAT	Commissioner (Appeals)	High Court	Supreme Court
In India, which one of the following is the notified agency for implementation of Scheme of Authorized Economic Operator?	The Directorate General of Human Resource Development (DGHRD)	The Directorate General of Central Excise Intelligence (DGCEI)	The Directorate General of Inspection of Customs and Central Excise (DGICCE), now renamed as Directorate General of Performance Management.	The Directorate General of Export Promotion (DGEP)
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?	Export Oriented Unit	Jewellery manufacturing Unit in DTA	SEZ unit	Garment Manufacturing Unit
Under which of the following Export Promotion Schemes, Capital Goods are allowed to be imported duty free?	Export Promotion Capital goods scheme	Export Oriented Unit Scheme	Software Technology Park Scheme	All of the above

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Which of the following statement is not true with reference to duty drawback scheme?	Drawback under Section 74 can be granted only on re-export of duty paid imported goods.	Drawback under Section 75 can be granted on goods exported which have been manufactured in India	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;	Drawback under Section 74 is also available on capital goods exported after taken into use without any maximum time limit.
Under which provision of the Customs Act, 1962, the duty of Customs is leviable on imported goods?	Section 17	Section 14	Section 12	Section 15
Which of the following has not been issued under Customs Act, 1962?	IPR (Imported goods) Enforcement Rules, 2007	The Foreign Trade Policy, 2015-2020	The Baggage Rules, 2016	The Customs valuation (determination of price of imported goods) Rules, 2007