

(6 pages)

Reg. No. :

Code No. : 7685

Sub. Code : ZBAE 4 B

M.B.A. (CBCS) DEGREE EXAMINATION,
APRIL 2024.

Fourth Semester

Business Administration

Elective — CUSTOMS LAWS AND PROCEDURE

(For those who joined in July 2021-2022)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the best answer.

1. Custom duty is a _____ tax, imposed under the Customs Act.
(a) Direct (b) Indirect
(c) Goods (d) Service
2. Which section deals with appointment of customs ports, airports, warehousing stations?
(a) Section 1 to 2 (b) Section 3 to 6
(c) Section 7 to 11 (d) Section 11

3. A _____ is a document used in export transactions, issued by the governmental organizations at the countries of origin, to certify that a food shipment is fit for human consumption, and meets safety standards or other required legislation for exporting.

- (a) Export Health Certificate
- (b) Import Health Certificate
- (c) Health Certificate
- (d) None of the above

4. A _____ is a legal document issued by a carrier (transportation company) to a shipper that details the type, quantity and destination of the goods being carried.

- (a) Import Duty
- (b) Bill of lading
- (c) Commercial Invoice
- (d) Proforma Invoice

5. Customs _____ allows the owner to hold imported non-community goods in the community and choose when he pays the duties or re-exports the goods.

- (a) Importation (b) Exportation
- (c) Warehousing (d) Transit

Page 2

Code No. : 7685



6. _____ means the unloading of goods from one ship and its loading into another to complete a journey to a further destination, even when the cargo may have to remain ashore some time before its onward journey.

- (a) Importation (b) Exportation
(c) Baggage (d) Transshipment

7. The Appellate Tribunal was constituted under _____ of the Constitution of India by making provisions in the Customs Act 1962.

- (a) Article 324(B) (b) Article 323(B)
(c) Article 323(C) (d) Article 323(D)

8. _____ are binding decisions by Customs at the request of the person concerned on specific particulars in relation to the intended importation or exportation of goods.

- (a) Advance rulings (b) Exportation
(c) Customs port (d) Adjudication

9. The assessee code is a 15-character identification number allotted by the system to the Central Excise or Service Tax assessee based on _____.

- (a) PAN number (b) Aadhaar number
(c) Account number (d) Mobile number

Page 3 Code No. : 7685

10. Rate of Service tax is _____ on value of service.

- (a) 11% (b) 10%
(c) 15% (d) 14%

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) What is Anti-Dumping Duty? Explain.

Or

(b) What is Safeguard Duty? Explain.

12. (a) What is Country of Origin or COO Certificate? Explain.

Or

(b) What is Letter of Credit? Write its merits.

13. (a) What are the provisions regarding goods exported by post and through courier?

Or

(b) Explain the exportation of goods.

Page 4 Code No. : 7685
[P.T.O.]



14. (a) What is customs authorities? Explain.

Or

- (b) What are the rules followed in warehousing stations?

15. (a) What is the procedure for Registration?

Or

- (b) What are the steps in the payment of Tax?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Explain the exemption from Customs duty.

Or

- (b) Explain in detail about the valuation of goods.

17. (a) What are the documents required for Customs Packing List and Commercial Invoice related to export customs clearance?

Or

- (b) Explain in detail about the procedure for getting export license.

Page 5

Code No. : 7685

18. (a) Explain the prohibitions on import and export.

Or

- (b) Explain the duty drawbacks in detail.

19. (a) Explain the procedures in the appointment of custom ports.

Or

- (b) What are the steps followed in Adjudication? Explain.

20. (a) What is the process maintained by assessee and assessment? Explain.

Or

- (b) Explain in detail about the authorities come under the Service Tax Act.

Page 6

Code No. : 7685

