

(6 pages)

Reg. No. :

Code No. : 7685

Sub. Code : ZBAE 4 B

M.B.A. (CBCS) DEGREE EXAMINATION,
APRIL 2023.

Fourth Semester

Business Administration

Elective — CUSTOMS LAWS AND PROCEDURE

(For those who joined in July 2021 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. When did Customs Act 1962, come into force?
(a) 01 April 1963
(b) 01 March 1962
(c) 01 February 1963
(d) 23 April 1962

2. Which section of Customs Act 1962 deals with the Date for determination of rate of duty and tariff valuation of export goods?
(a) Section 16 of Customs Act 1962
(b) Section 14 of Customs Act 1962
(c) Section 13 of Customs Act 1962
(d) Section 18 of Customs Act 1962
3. Section 10 of Customs Act 1962 deals with _____
(a) Power to exempt -
(b) Goods derelict, wreck, etc
(c) Appointment of boarding stations
(d) Procedure on receipt of application
4. The first schedule enlist the goods liable to
(a) Import Duty
(b) Export Duty
(c) Commercial Invoice
(d) Proforma Invoice
5. _____ commonly refers to the bringing of goods into a customs territory.
(a) Importation (b) Exportation
(c) Baggage (d) Transit



6. _____ is a customs procedure that allows goods to be moved across international borders under customs control.

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

7. _____ means any port appointed under clause (a) of section 7 the ports and airports which alone shall be customs ports or customs airports for the unloading of imported goods and the loading of export goods or any class of such goods.

- (a) Importation (b) Exportation
(c) Customs Port (d) Adjudication

8. _____ is a legal ruling or judgment, usually final, but can also refer to the process of settling a legal case or claim through the court or justice system, such as a decree in the bankruptcy process between the defendant and the creditors.

- (a) Importation (b) Exportation
(c) Customs Port (d) Adjudication

9. _____ is a tax levied by the government on service providers on certain service transactions, but is actually borne by the customers.

- (a) Service tax (b) Filing of Returns
(c) Payment of Tax (d) Customs Port

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10. Small scale service providers can avail of service tax exemption up to a maximum of Rs. _____.

- (a) 5 Lakhs (b) 10 Lakhs
(c) 15 Lakhs (d) 20 Lakhs

PART B — (5 × 5 = 25 marks)

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

Each answer should not exceed 250 words.

11. (a) What are the principles governing Levy of Customs Duty?

Or

(b) What is Basic Customs Duty? Explain.

12. (a) Explain the Customs Packing List.

Or

(b) What is Bill of Lading? Explain.

13. (a) What are the provisions regarding baggage?

Or

(b) Explain the importation of goods.

14. (a) What is adjudication? Explain.

Or

(b) What are the rules followed in advance rulings?

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15. (a) What are the taxable services?

Or

- (b) What are the procedures in filing of returns?

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 basic principles of classification of Goods.

Or

- (b) Explain the different types of duties.

17. (a) What are the documents required for Bill of Entry and Commercial Invoice for import customs clearance?

Or

- (b) What are the documents required for Bill of Lading and Bill of Sight for export customs clearance?

18. (a) Explain the provisions regarding stores, warehousing and transit.

Or

- (b) Explain the provisions governing conveyance in detail.

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19. (a) Explain the remedies including settlement Commission in detail.

Or

- (b) What are the skills required for appointing the customs authorities?

20. (a) Explain the liability to pay service tax and its exemption.

Or

- (b) Explain in detail about the different charges to service tax.

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