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Importation & Exportation Procedure & transit & Transshipment of Goods



Think GST !
Think Vishal Sir...!!

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1. Custom area means the area of custom station and includes any area:

- a. Where imported goods or export goods are ordinarily kept before clearance by Customs Authorities
- b. Where imported goods or export goods are ordinarily kept after clearance by Customs Authorities
- c. Where dutiable goods are kept for clearance
- d. All of the above

Ans:-(a) (b) (c) (d)

2. Custom Station means:

- a. Custom Port
- b. Custom Airport
- c. Land Custom Station
- d. All of the above

Ans:-(a) (b) (c) (d)

3. Custom Port also includes inland container depot. State true or false

- a. True
- b. False

Ans:-(a) (b) (c) (d)

4. Inland Container Depot is a Custom Station duly:

- a. Appointed by Central Board of Excise & Customs
- b. Licensed by Central Board of Excise & Customs
- c. Appointed by Central Board of Indirect Taxes & Customs
- d. Licensed by Central Board of Indirect Taxes & Customs

Ans:-(a) (b) (c) (d)

5. Movement from ICD to a Land Customs Station or Customs Airport is akin to Transshipment from one customs station to another customs station. State whether the statement is correct or not as per the law.

- a. Correct
- b. Incorrect

Ans:-(a) (b)

6. Choose the correct alternative from the following in context of ICD.

- i) It is created at a place where seashore is not available
 - ii) Facilities for processing of Import Manifest, Export Manifest, Bill of Entry, etc. are made available at the ICD itself
 - iii) They are created for the purpose of Loading/Unloading of Imported Goods only
 - iv) It has an independent existence at par with any other Customs Station
- a) i, ii & iv above
 - b) i & ii above
 - c) iii & iv above
 - d) All of the above

Ans:-(a) (b) (c) (d)

7. Container Freight Station is a place where only a part of the customs process mainly with the examination of goods is carried out, is set up with the main objective of:

- a. Decongesting the Land Customs Station
- b. Decongesting the Ports
- c. Decongesting the ICD's
- d. Decongesting the Customs Airport

Ans:-(a) (b) (c) (d)

8. Container Freight Station can carry out customs processes such as:

- a. Processing of Import Manifest & Export Manifest
- b. Processing of Bill of entry
- c. Examination of goods
- d. All of the above

Ans:-(a) (b) (c) (d)

9. As per the new policy guidelines, the customs related activities to be carried out at Air Freight Station are:

- a. Clearance of all import and export cargo
- b. Assessment and examination
- c. Payment of duties
- d. All of the above

Ans:-(a) (b) (c) (d)

10. Air Freight Station avoids congestion at main Airport besides expediting clearance of imported goods and minimizing handling operations at the Airport.

State whether the statement is true or false.

- a. True
- b. False

Ans:-(a) (b)

11. Appointment of Boarding stations by --

- a. Principal Commissioner of Customs
- b. Commissioner of Customs
- c. Chief Commissioner of Customs
- d. a or b above

Ans:-(a) (b) (c) (d)

12. Entry in relation to goods means an entry made in:

- a. Bill of Entry
- b. Shipping Bill or Bill of Export
- c. Both of the above
- d. None of the above

Ans:-(a) (b) (c) (d)

13. Entry includes entry of goods in:

- a. Label of declaration (goods imported or exported by post)
- b. Bill of entry, shipping bill or bill of export
- c. Both of the above
- d. None of the above

Ans:-(a) (b) (c) (d)

14. In relation to Vessel, Person-in-charge is known as:

- a. Sailor of the ship/vessel

- b. Guard or person having the chief direction of the vessel
- c. Master of the Vessel
- d. Commander of the Vessel

Ans:-(a) (b) (c) (d)

15. which of the following person is included as a Person-in-Charge

- a. Master of the Vessel
- b. Commander or Pilot in charge of aircraft
- c. The Conductor, guard or any other person having the chief direction of the train
- d. All of the above

Ans:-(a) (b) (c) (d)

16. The driver or other person in-charge of vehicle is not included in the list of Person-in-charge as per the Customs Act, 1962. Identify the validity of this statement.

- a. Valid
- b. Invalid

Ans:-(a) (b)

17. Any goods, the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force, is known as:

- a. Restricted Goods
- b. Ineligible Goods
- c. Prohibited Goods
- d. Both a & c above

18. Mr. Robert wants to import maps and literature of India in which Indian external boundaries have been shown incorrectly. Whether Mr. Robert can import such goods?

- a. Yes, Mr. Robert can import such goods
- b. No, Mr. Robert can't import such goods as it is Illegal goods

- c. No, Mr. Robert can't import such goods as it is prohibited goods
- d. Yes, Mr. Robert can import such goods even if proper officer not given permission

Ans: (a) (b) (c) (d)

19. Cipla Company wants to export some narcotic drugs to its branch in USA for which all the conditions specified have been fulfilled by Cipla Company. The officer rejected the shipping bill on the ground that narcotic drugs are prohibited goods. State whether the contention of custom officer is correct in law.

- a. Correct
- b. Incorrect

Ans: (a) (b)

Importation and Exportation

20. Select the appropriate alternative from the following in relation to modes used for importation or exportation of goods.

- i) Goods can be imported/exported by land/sea/air
- ii) Goods can be imported/exported through post
- iii) Goods can be imported by passenger as their baggage
- iv) Ship/aircraft stores which are considered to be imported/exported and charged to customs duty
- v) Motor Vehicle imported as baggage
 - a. All of the above
 - b. only i & ii above
 - c. i, ii, iii & iv above
 - d. i, iii & v above

Ans: (a) (b) (c) (d)

Section 29: Arrival of Vessels and Aircraft in India

21. In case of first time or subsequent time of arrival of vessel/aircraft in India

from a place outside India, carrying goods or passenger, the person-in-charge may permit the vessel or aircraft to call or land at any place other than a customs port/airport. State whether the statement is true or false.

- a. True
- b. False
- c. True – if permitted by the Board

Ans: (a) (b) (c) (d)

22. In which of the following case conveyance can call or land at any other place other than customs port/airport.

- a. accident
- b. bad weather
- c. some genuine unavoidable reason
- d. All of the above

Ans: (a) (b) (c) (d)

23. Following are the consequences of failure on the part of the person in charge of the vessel to comply with the provisions of calling the vessel at any place other than customs port.

- a. Penalty u/s 112
- b. Confiscation of goods u/s 111
- c. Confiscation of conveyance u/s 115(1)
- d. All of the above

Ans: (a) (b) (c) (d)

Section 30: Delivery of Arrival Manifest or Import General Manifest or Import Report

24. The document which contains the detailed information to customs about goods in the vessels/aircraft/ vehicle is called as

- a. Arrival manifest or Import General Manifest /Import Manifest
- b. Bill of entry

- c. Import Report
 - d. Both a & c above
- Ans:-(a) (b) (c) (d)

25. The person liable to submit Import Manifest is:

- a. Importer
- b. Exporter
- c. Person –in -charge of Conveyance
- d. Either a or b above

Ans:-(a) (b) (c) (d)

26. Mr. X is a master of vessel. The vessel coming to India from China What is the time limit within which Mr. X need to submit the import general manifest

- a. any time prior to the arrival of the vessel
- b. any time after to the arrival of the vessel
- c. within 12 hours after its arrival
- d. All of the above

Ans:-(a) (b) (c) (d)

27. Import Report is required to be delivered when goods are imported by a vehicle. The time limit to submit is:

- a. At any time before arrival of the vehicle at the customs station
- b. Within twelve hours before the arrival of the vehicle at the customs station
- c. Within twelve hours after the arrival of the vehicle at the customs station
- d. At any time after arrival of the vehicle at the customs station

Ans:-(a) (b) (c) (d)

28. Person in charge liable to the penalty for not submitting the Import General Manifest/Import Report within the given time limit is:

- a. ₹ 50000
- b. not more than ₹ 50000
- c. ₹ 50000 and above

- d. None of the above

Ans:-(a) (b) (c) (d)

29. from the following cargo which cargo need separate declaration should mention in Import General Manifest

- a. Gold
- b. arms
- c. Narcotics
- d. All of the above

Ans:-(a) (b) (c) (d)

Section 30A: Special Passenger and Crew Manifest

30. state weather following statement correct or incorrect Proper officer ask Mr. P master of vessel to submit passenger & crew manifest with import general manifest

- a. correct
- b. Incorrect

Ans:-(a) (b)

31. The person-in-charge of a conveyance that enters India from any place outside India or any other person shall deliver to the proper officer the arrival manifest of passenger or crew. The time limit for the same is:

- a. before arrival in case of vessel/aircraft / vehicle
- b. after arrival in case of vessel/aircraft/vehicle
- c. before arrival in case of vessel/aircraft & upon arrival in case vehicle
- d. upon arrival in case of vessel/aircraft/vehicle

Ans:-(a) (b) (c) (d)

Section 31: Imported goods not to be unloaded from vessels until entry inward granted

32. The master of the vessel shall not permit the unloading of any imported goods along with baggage

accompanying a passenger or a member of the crew, mail bags, animals except perishable & hazardous goods, until an order has been given by the proper officer granting entry inward to such vessel. Identify whether the statement is valid or invalid.

- a. Valid
- b. Invalid

Ans:-(a) (b)

33. which of the following goods allow to unloaded from vessel even master of vessel not receives entry inward

- a. Baggage of crew
- b. mail bags
- c. Animals
- d. All of the above

Ans:-(a) (b) (c) (d)

34. Mr. Ram imported some goods from USA. The vessel crosses the Indian territorial water on 25/02/2019. The master of the vessel submitted the IGM on 26/02/2019. The vessel reaches the customs port on 27/02/2019 and entry inward granted by the proper officer of customs on 28/02/2019. Identify the date on which imported goods can be unloaded from the vessel.

- a. 25/02/2019
- b. 26/02/2019
- c. 27/02/2019
- d. 28/02/2019

Ans:-(a) (b) (c) (d)

35. Import / Export goods are not to be unloaded or loaded except -----

- a. Importer/ Exporter itself
- b. Under supervision of proper Officer
- c. any authorized person
- d. no supervision is required

Ans:-(a) (b) (c) (d)

36. The condition for imported goods to be water borne is that it should be accompanied with:

- a. Bill of entry
- b. Shipping Bill
- c. Import Manifest or Import Report
- d. Boat note

Ans:-(a) (b) (c) (d)

Section 46: Entry of Goods on Importation

37. Bill of entry is an:

- a. Application by the importer of goods for assessment and clearance of goods form customs area
- b. Application by the exporter of goods for assessment and clearance of goods form customs area
- c. Application by the clearing and forwarding agent for assessment and clearance of goods form customs area on behalf of the importer
- d. Both a & c above

Ans:-(a) (b) (c) (d)

38. Generally the bill of entry shall be presented -----.

- a. Manually
- b. Electronically
- c. Either a or b above
- d. Both a & b above

Ans:-(a) (b) (c) (d)

39. Bill of entry can be presented for:

- a. Home Consumption
- b. Warehousing i.e. Into Bond
- c. Clearance from warehouse for Home Consumption i.e. Ex-bond
- d. All of the above

Ans:-(a) (b) (c) (d)

40. State the time limit of presentation of Bill of entry by an importer.

- a. Before arrival of the conveyance carrying the goods arrives at a customs station
- b. After arrival of the conveyance carrying the goods arrives at a customs station
- c. Before the end of the next day following the day (except holiday) on which the conveyance carrying the goods arrives at a customs station
- d. None of the above

Ans: (a) (b) (c) (d)

41. In case of incomplete bill of entry, the proper officer may, pending the production of such information, permit him:

- a. To examine the goods in the presence of an officer of customs
- b. To deposit the goods in a public warehouse without warehousing the same i.e. warehousing without warehousing
- c. Either a or b above
- d. None of above

Ans: (a) (b) (c) (d)

42. The importer who present a bill of entry shall ensure:

- a. The accuracy & completeness of the information given therein
- b. The authenticity and validity of any document supporting it
- c. Both a & b
- d. None of the above

Ans: (a) (b) (c) (d)

43. An importer can file bill of entry prior to the expected arrival of vessel/aircraft/vehicle. State whether the statement is true or false.

- a. True
- b. False

Ans: (a) (b)

44. An importer can file bill of entry at any time----- prior to the expected arrival of the vessel or aircraft or vehicle by which the goods have been shipped for importation into India

- a. Not exceeding one month
- b. Not exceeding 30 days
- c. Exceeding 30 days
- d. Exceeding one month

Ans: (a) (b) (c) (d)

45. Parag imported some goods from Russia which were shipped by vessel on 01-01-2019. The vessel crosses the territorial water on 07-01-2019 and the expected arrival of such vessel at the customs port will be 10-01-2019. Parag wants to file the prior bill of entry. Suggest the date for filing prior bill of entry by Parag as per the provisions of Customs law.

- a. After 10-01-2019
- b. After 01-01-2019
- c. Before 11-12-2018
- d. Not before 11-12-2018

Ans: (a) (b) (c) (d)

Section 47: Clearance of goods for Home Consumption

46. Choose the correct alternative from the following An importer shall pay import duty-

- a. On the date of presentation of the bill of entry in case of self-assessment
- b. Within one day (excluding holidays) from the date on which the bill of entry is returned to him by the proper officer for payment of duty in case of assessment, reassessment or provisional assessment
- c. In case of deferred payment, from such due dates as may be specified by rules made in this behalf
- d. All of the above

Ans: (a) (b) (c) (d)

47. The importer who fails to pay the duty within the time so specified, he shall be liable to pay interest at the rate of-----
----- on the amount of duty not paid or short paid till the date of its payment.
- a.18%
 - b.12%
 - c.15%
 - d.24%
- Ans:-(a) (b) (c) (d)

Section 48: Procedures in case of goods not cleared, warehoused or transhipped within thirty days after unloading

48. Within -----from the date of unloading goods should be cleared, warehoused or transhipped
- a. Within 5 days
 - b. Within 10 days
 - c. Within 15 days
 - d. Within 30 days
- Ans:-(a) (b) (c) (d)

49. What action can be taken by custodian if goods not cleared, warehoused or transhipped within given time
- a. sale
 - b. Destroy
 - c. barter
 - d. Exchange
- Ans:-(a) (b) (c) (d)

50. Which of the following goods can be sale by port trust authority even if 30days from unloading has not been completed
- a. Animal
 - b. Hazardous goods
 - c. arms and ammunition
 - d. all of the above
- Ans:-(a) (b) (c) (d)

51. Who will direct the sale of arms and ammunitions, if not cleared by importer?
- a. Government officer
 - b. Proper officer of customs
 - c. Proper officer of Defense
 - d. Central Government
- Ans:-(a) (b) (c) (d)

Section 150: Procedure for sale of goods and application of sale proceeds

52. The sale proceeds of imported goods by the custodian shall be directly paid to the owner of the goods. State true or false.
- a. True
 - b. False
- Ans:-(a) (b)

53. If it is not possible to pay the balance of sale proceeds to the owner of the goods within a period of six months or such further time as the commissioner may allow, from the date of sale of such goods, then such balance of sale proceeds shall be paid to:
- a. Consumer Welfare Fund
 - b. Central Government
 - c. Nominee / Legal representative of owner
 - d. State Government
- Ans:-(a) (b) (c) (d)

Section 49: Warehousing without Warehousing

54. Mr. A can store the goods in public warehouse under the provision of warehousing without warehousing for -----
- a. One year
 - b. Six months
 - c. One month
 - d. 30 days
- Ans:-(a) (b) (c) (d)

55. Principal Commissioner of Customs or Commissioner of Customs may extend the period of storage of goods stored in warehouse without warehousing provisions, for a further period:

- a. Not exceeding 180 days at a time
- b. Not exceeding 30 days at a time
- c. Not exceeding 60 days at a time
- d. Not exceeding 90 days at a time

Ans:-(a) (b) (c) (d)

Section 50: Entry of goods for exportation

56. The application by exporter to customs officer for clearance of goods for exportation is known as:

- a. Shipping Bill
- b. Bill of Export
- c. Bill of Lading
- d. Either a or b above

Ans:-(a) (b) (c) (d)

Section 51: Clearance of goods for exportation

57. The proper officer of customs may make an order permitting clearance and loading of goods for exportation. Such order is known as:

- a. Export Report order
- b. Let Export order
- c. Bill of export order
- d. Entry outward order

Ans:-(a) (b) (c) (d)

Section 39: Export goods not to be loaded on vessel until entry outward granted

58. Entry outward means general permission by customs authority to the master of vessels for allowing him to:

- a. load the cargo
- b. load passenger
- c. load mail bags
- d. All of the above

Ans:-(a) (b) (c) (d)

59. Which of the following goods master of vessel allow be loaded in vessel even if entry outward not granted by proper officer

- a. Baggage
- b. mail bags
- c. cargo
- d. both a & b

Ans:-(a) (b) (c) (d)

60. In which of the following conveyance Export goods not to be loaded until Entry-Out-wards granted

- a. Vessel
- b. Aircraft
- c. Vehicle
- d. All of the above

Ans:-(a) (b) (c) (d)

Section 53: Transit of certain goods without payment of duty

61. In case of transit of goods the conveyance changes.

State true or false

- a. True
- b. False

Ans:-(a) (b)

62. The records maintained in transit of goods remains same and the goods will have to be shown in the manifest as:

- a. Transit goods
- b. Bottom cargo
- c. Either a or b above
- d. Both a & b above

Ans:-(a) (b) (c) (d)

Section 54: Transshipment of certain goods without payment of duty

63. Where goods imported into a customs station are intended for transshipment, a ----- shall be presented to the proper officer in such

form or manner as may be prescribed

Fill in the blank

- a. Bill of export
- b. Bill of lading
- c. Shipping bill
- d. Bill of transshipment

Answers:-

1	A	11	D	21	C	31	C	41	C	51	D	61	B
2	D	12	C	22	D	32	B	42	C	52	B	62	D
3	A	13	B	23	D	33	D	43	A	53	B	63	D
4	C	14	C	24	A	34	D	44	B	54	D		
5	A	15	D	25	C	35	B	45	D	55	B		
6	A	16	B	26	A	36	D	46	D	56	D		
7	B	17	C	27	C	37	D	47	C	57	B		
8	C	18	C	28	B	38	B	48	D	58	A		
9	D	19	B	29	D	39	D	49	A	59	D		
10	A	20	C	30	A	40	C	50	D	60	A		