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## **Import or Export Goods by Post or Courier, Store & Baggage**



**Think GST !  
Think Vishal Sir...!!**



**Section 83: Rate of duty and tariff valuation in respect of goods imported or exported by Post or Courier**

1. Where goods are imported by post through vessel and the postal authority presented the list of particulars of post article to the proper officer before the date of arrival of such vessel, and then duty rate applicable on such post article will be the rate in force on:

- a. date of presentation of list by postal authority
- b. date of arrival of the vessel
- c. date of bill of entry filed by the importer
- d. date of entry inward of the vessel

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

2. Mr. Alex imported a wrist watch from Dubai by Post on 10.04.18. The aircraft arrived at the Indian airport on 12.04.2018 and the postal authorities presented to the proper officer the list containing the particulars of such wrist watch on 15.04.2018. The rate of duty on various dates is as follows:

Date	Duty Rate
10.04.18	10%
12.04.18	8%
15.04.18	12%

Identify the rate of duty applicable on wrist watch imported by Mr. Alex

- a. 10%
- b. 8%
- c. 12%
- d. Either b or c above

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

3. Mr. Uday exported some goods to Nepal by courier. The export goods handed over to courier agency on 5.5.18 for exportation. The proper

officer issued the Let export order on 8.5.18. Entry outward granted to the vessel on 9.5.18 and the goods crosses the territorial water on 10.5.18. Determine the relevant date for duty rate in case of Mr. Uday.

- a. 5.5.18
- b. 8.5.18
- c. 9.5.18
- d. 10.5.18

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

4. Mr. Gopal imported some goods by post worth ₹ 5 lakh on 15.10.18. The postal authority presented to the proper officer the advance post list containing the details of goods imported by Mr. Gopal on 20.10.18. The vessel containing the imported goods arrived on 22.10.18 and entry inward is granted on 23.10.18 Calculate the import duty payable by Mr. Gopal by considering the appropriate rate of duty from the following table.

Date	Rate of duty
15.10.18	8%
20.10.18	10%
22.10.18	12%
23.10.18	18%

- a. ₹ 40000
- b. ₹ 50000
- c. ₹ 60000
- d. ₹ 90000

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

5. The definition of Stores means & includes:

- a. Goods for use in vessel or aircraft and fuel, spare parts and other articles for immediate fitting
- b. Goods for use in vessel or aircraft and fuel, spare parts and other articles, whether or not for immediate fitting
- c. Goods for use in vessel or aircraft and fuel, spare parts and other articles, not for immediate fitting
- d. None of the above

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

6. Foreign going vessel includes:

- a. Any vessel carrying passenger in India
- b. Naval vessel of foreign government participating in naval exercises
- c. Any vessel engaged in fishing operations outside India
- d. All of the above

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

7. State whether the aircraft of Foreign Airline Company, providing passenger transport service in 10 countries including India carrying passengers from Mumbai to Calcutta without touching any intermediate airport is a foreign going aircraft or not

- a. Yes, it is a foreign going aircraft
- b. No, it is not a foreign going aircraft

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

8. Any vessel or aircraft going outside India for the purpose other than carriage of goods and passenger is not treated as foreign going vessel or aircraft.

State true or false

- a. True
- b. False

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

9. Warehousing without warehousing can also be applicable to stores which are supplied to ..... without payment of import duty

- a. vessel
- b. aircraft
- c. vehicle
- d. Both a and b above

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

10. Mr. Parag imported some goods and warehoused them in customs bonded warehouse. He can avail the facility of warehousing without warehousing only if:

- a. He makes and subscribes to a declaration that the goods are to be supplied as stores to vessel/ aircraft
- b. He makes and subscribes to a declaration that the goods are to be supplied as stores to vehicle
- c. Both a and b above
- d. No such facility is available to importer

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

11. Any imported stores cannot allowed to be transhipped to another vessel from consumption thereon without payment of duty

- a. True
- b. False

Ans: (a) (b)

12. Any imported stores on board a vessel or aircraft may without payment of duty be consumed thereon as stores during the period for which such vessel or aircraft is a foreign going vessel or aircraft

State True or False

- a. True
- b. False

Ans: (a) (b)

13. M. J. Exports Pvt. Ltd. wants to export the goods imported by them and on which import duty has been paid. State the treatment of import duty paid at the time of importation by M. J. Exports Pvt. Ltd.

- a. Duty paid on their import shall be repaid as refund
- b. Duty paid on their import shall not be repaid as refund
- c. Duty paid on their import shall be repaid as drawback
- d. Either a or c above

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

14. Drawback of duty paid on import of fuel, lubricant oil and other stores of vessel is repaid at 100%

- a. True
- b. False

Ans: (a) (b)

15. Sahara India Ltd. imported fuel and lubricant oil from Iran for use in foreign going aircraft by paying import duty thereon. State the percentage at which the drawback is repaid to Sahara India Ltd.

- a. 98% of import duty paid on such goods
- b. 100% of import duty paid on such goods
- c. 98% of import duty paid on such goods along with other stores
- d. 100% of import duty paid on such goods along with other stores

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

16. Import duty paid on goods imported by Jet Airways other than fuel and

lubricant for a foreign going vessel is eligible for:

- a. Drawback @ 100%
- b. Drawback @ 98%
- c. Refund @ 100%
- d. Refund @ 98%

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

17. Only imported goods are allowed to be supplied as duty free stores to foreign going vessel and not goods manufactured or produced in India.

Identify the correctness of this statement

- a. Correct
- b. Incorrect

Ans: (a) (b)

18. Concession in respect of imported stores can be given if they are consumed on board by:

- a. Navy
- b. Army
- c. Air force
- d. All of the above

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

19. Which of the following concession are available to the navy in respect of imported stores?

- a. Imported stores may be consumed without payment of duty
- b. Imported stores supplied to Indian navy are not subject to Import Duty
- c. Imported stores taken on board of Indian navy are allowed to 100% duty drawback
- d. All of the above

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

20. Mr. Raj imported beverages from Dubai and decided to supply such goods as stores to the Indian Navy.

State the option available to Mr. Raj in respect of import duty on such beverages.

- a. Beverages can be supplied to the ship of Indian navy without payment of duty
- b. if duty paid on beverages which are supplied to ship of Indian Navy then drawback of import duty paid is available
- c. Beverages can be supplied to the ship of Indian navy after payment of basic custom duty
- d. Either a or b above

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

21. For the purpose of Custom clearance of arriving passengers, a two channel system has been adopted in which green channel is for passengers having dutiable goods.

State true or false

- a. True
- b. False

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

22. Mr. Kabir of 25 years imported a laptop computer from USA for ₹ 25000 as baggage. Calculate the amount of custom duty payable by Mr. Kabir.

- a. ₹ 8750
- b. ₹ 27500
- c. ₹ 25000
- d. No duty is payable as exemption is available on one laptop

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

23. If a passenger of Indian Origin arriving from Bangladesh and carrying articles other than mentioned in Annexure-I

as baggage then the free allowance limit is upto ₹:

- a. No limit is specified
- b. 15000
- c. 50000
- d. 35000

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

24. Mr. John, tourist of foreign origin imported articles other than those mentioned in Annexure-I by land route from Bhutan valuing ₹ 5 lakhs. State the free allowance limit available to Mr. John

- a. No benefit
- b. ₹ 15000
- c. ₹ 50000
- d. ₹ 35000

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

25. Identify the rate of custom duty applicable on articles imported within the limit specified in Annexure-I

- a. 35%
- b. 38.5%
- c. 110% (100% custom duty + 10% SWS)
- d. Exempted from custom duty

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

26. Which of the following items are leviable to customs duty at the rate of 110% (including 10% SWS)?

- a. Cartridges of fire arms exceeding 50
- b. Cigars exceeding 25
- c. Alcohol & wines in excess of 2 liters
- d. All of the above

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

27. 20 Cigars of ₹ 50000 were imported by Mr. Adnan from UK. Calculate the

amount of custom duty payable by Mr. Adnan

- a. ₹ 50000
- b. ₹ 55000
- c. ₹ 19250
- d. No import duty payable

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

28. Ornaments of gold and silver are covered in the list of Annexure-I and liable for import duty at the rate of 110%

State true or false

- a. True
- b. False

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

29. The benefit of Jewelry is available in addition to general free allowance and it is available to Indian passenger as well as passenger of foreign origin  
State true or false

- a. True
- b. False

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

30. Mrs. Ambani resident of India, returned back to India after residing in Dubai for a period of six months. State the limit upto which she can bring jewelry with herself without duty while returning to India.

- a. 40 grams
- b. ₹ 100000
- c. Lower of a or b above
- d. None of the above

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

31. Mr. Aamir resident of India, returned back to India from UK after 2 years of stay and brought jewelry of ₹ 55000 (18 grams). Duty payable by Mr. Aamir:

- a. Nil
- b. ₹ 1925
- c. ₹ 1750
- d. ₹ 1803

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

32. Mr. Avinash brings 165 Cigarettes from Paris. Sticks eligible for general free allowance are:

- a. 50
- b. 165
- c. 100
- d. 125

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

33. Value of personal computer is ₹ 1,10,000 and personal effects is ₹ 60,000 and duty free allowance is ₹ 1,00,000 as per rule 6 of baggage as passenger permanently transferring his residence after 9 month of stay in abroad. The value of baggage liable to duty will be:

- a. ₹ 50,000
- b. ₹ 60,000
- c. ₹ 70,000
- d. ₹ 10,000

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

34. Mr. Sumit an Indian Passenger, permanently transferring his residence from Australia after 7 months of stay. Mr. Sumit will be allowed to bring duty free articles such as personal and household articles, other than those mentioned in Annexure-I or Annexure-II but including articles mentioned in Annexure-III, upto an aggregate value of:

- a. ₹ 50,000



b. ₹ 55,000

c. ₹ 60,000

d. ₹ 1,00,000

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

35. State which of the following item is not leviable to duty as baggage?

a. Alcohol or wine in excess of 2 litres

b. Gold and silver bars

c. 90 Cigarettes

d. Flat Panel LED Television

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

36. Mr. Alex an Indian resident, aged 65 years, returned to India after visiting Paris for 15 days. On his way back to India he brought following goods with him:-

1. Personal effects valuing ₹ 60000

2. 1.5 litres of wine worth ₹ 3500

3. A video cassette player worth ₹ 21,000

4. A microwave oven worth ₹ 25,000

5. Calculate the custom duty payable by Mr. Alex

a. ₹ 19058

b. ₹ 42158

c. ₹ 21560

d. Nil

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

1	B	11	b	21	b	31	b
2	C	12	a	22	d	32	c
3	A	13	c	23	c	33	d
4	c	14	b	24	a	34	d
5	b	15	b	25	b	35	c
6	d	16	b	26	d	36	d
7	a	17	b	27	d		
8	b	18	a	28	b		
9	d	19	d	29	b		
10	a	20	d	30	d		