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Import or Export Goods by Post or Courier



**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:

- date of presentation of list by postal authority
- date of arrival of the vessel
- date of bill of entry filed by the importer
- 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

- 10%
- 8%
- 12%
- 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.

- 5.5.18
- 8.5.18
- 9.5.18
- 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%

- ₹ 40000
- ₹ 50000
- ₹ 60000
- ₹ 90000

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

Answers:-

1	B
2	C
3	A
4	c