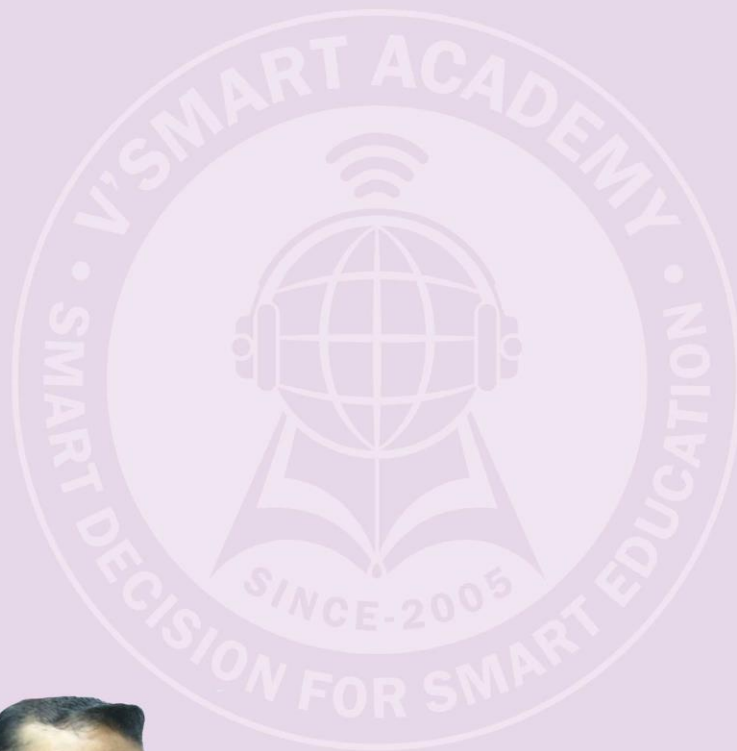


14

Refund



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

By CA Vishal Bhattad

1. Claim for refund shall be presented by an applicant in:

- a. Form-A
- b. Form-R
- c. Form-C
- d. Form-P

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

2. The application for the refund of duty or interest shall be made by a person, other than importer, before the expiry of from the date of purchase of goods by such person

- a. 1 year
- b. 2 year
- c. 3 year
- d. 5 year

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

3. Refund will not be granted if the amount involved is:

- a. ₹ 100
- b. less than ₹ 100
- c. less than ₹ 500
- d. ₹ 500

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

4. In case where duty is provisionally assessed u/s 18 of Customs Act and re-assessment is done, the relevant date of refund under customs is the date of:

- a. Final assessment
- b. Re-assessment
- c. Provisional assessment
- d. All of the above

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

5. The order of refund may be made by:

- a. Assistant/ Deputy Commissioner
- b. Principal Commissioner/ Commissioner

- c. Chief Commissioner
- d. All of the above

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

6. The time limit of 1 year from relevant date for claiming the refund is also applicable for duty paid under protest State true or false

- a. True
- b. False

Ans: (a) (b)

7. Circumstances under which the principle of unjust enrichment is not applicable are:

- a. The duty and interest on such duty, paid by an individual for his personal use
- b. Drawback of duty payable u/s 74 & 75
- c. The duty and interest on such duty is paid by an importer or exporter, as the case may be and he had not passed the burden of such duty or interest to any other person
- d. All of the above

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

8. Mr. Aman, resident of India imported a car from France for personal use and paid excess import duty at the time of clearance from custom station. Mr. Aman file the claim for refund but the officer rejected the claim on the basis of unjust enrichment. Clarify the action of the officer

- a. The action taken by the officer is correct in law
- b. The action taken by the officer is incorrect in law as the principle of unjust enrichment will not apply

to refund of duty on imported car for personal use

Ans: (a) (b)

9. Export duty paid by the exporter or any other person on his behalf will be refunded only if:

- a. Goods are returned to such person otherwise than by way of re-sale
- b. Goods are re-imported within 1 year from the date of exportation
- c. An application for refund of such duty is made before the expiry of 6 months from the date on which the proper officer makes an order for the clearance of goods
- d. All of the above

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

10. M/s ABC Ltd. exported goods to New York but the goods were returned back to India due to some defects. M/s ABC Ltd. can get refund of export duty paid on such goods if an application for refund of such duty is made before..... from the date on which the proper officer makes an order for the clearance of the goods.

- a. 1 year
- b. expiry of 6 months
- c. 180 days
- d. expiry of 12 months

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

11. The time limit for payment of refund by C.G. without interest is within:

- a. 6 months from the date of receipt of application
- b. 6 months from the date of receipt of order of refund

c. 3 months from the date of receipt of order of refund

d. 3 months from the date of receipt of application

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

12. Interest on delayed payment of refund is payable at the rate of:

- a. 12% p.a.
- b. 18% p.a.
- c. 6% p.a.
- d. 24% p.a.

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

13. Mr. Rohan exported some goods to Nepal which were returned back due to defect in those goods. Export duty paid at the time of exportation by Mr. Rohan was ₹ 50000. Now Mr. Rohan claims the refund of export duty paid on 10.4.18. The application for refund was received by an Appellate Authority on 30.4.18 and the refund was paid on 31.10.18. Calculate the amount of interest payable by C.G. on such refund amount.

- a. ₹ 1512
- b. ₹ 756
- c. ₹ 1677
- d. ₹ 3000

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

14. Appeal to Commissioner (Appeals) is to be made against an order passed by a customs officer within of receipt of the order against which the person is aggrieved

- a. 30 days
- b. 45 days
- c. 60 days
- d. 90 days

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

15. Refund claim cannot be a substitute for an appeal

State true or false

a. True

b. False

Ans: (a) (b)

Answer:-

1	b	11	d
2	a	12	c
3	b	13	b
4	b	14	c
5	a	15	a
6	b		
7	d		
8	b		
9	d		
10	b		