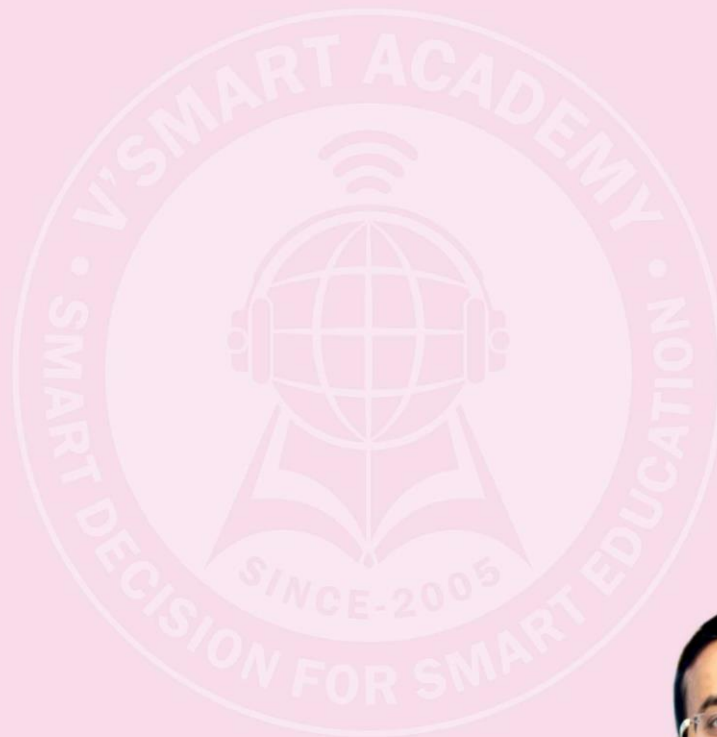


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Search, Seizure & Arrest



Think GST!
Think Vishal Sir...!!



CA Vishal Bhattad

Section 100: Power to Search Suspected Persons Entering or Leaving India, etc.

1. The proper officer has power to search suspected person and it covers following persons:

- a. any person in customs area
- b. any person entering India or is about to leave India
- c. any person who has landed from or is about to board or is on board any vessel within Indian Customs Waters
- d. All of the above

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

2. The power in section 100 to search suspected person also applies to any person who has landed from or is about to board, or is on board an aircraft whether or not it is a foreign going aircraft

State true or false

- a. True
- b. False

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

Section 101: Power to Search Suspected Persons in Certain Other Cases

3. The Principal Commissioner of Customs or Commissioner of Customs may empower an officer of customs by giving general or special order to search the person or confiscate the goods or documents related to such goods which

are secreted by that person. The goods include:

- a. Goods notified by Central Government
- b. Gold, Diamond & watches
- c. Both a & b above
- d. None of the above

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

Section 102: Persons to be searched may require to be taken before Gazetted Officer of Customs or Magistrate

4. Any female person can be searched by:

- a. Proper officer
- b. Any officer
- c. Female only
- d. None of above

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

Section 104: Power to Arrest

5. Any person in India or within Indian Customs Water has committed an offence punishable under false declaration, evasion of duty or prohibitions, etc. may be arrested by:

- a. the officer of customs
- b. Principal Commissioner of Customs
- c. Commissioner of Customs
- d. the officer of customs if empowered by Principal Commissioner of Customs or Commissioner of Customs

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

6. The officer of customs if empowered by Principal Commissioner of Customs or

Commissioner of Customs may arrest any person in India or within Indian customs waters for the offences committed by any such person such as:

- i. False declaration, false documents
- ii. Obstruction of officer of customs
- iii. Evasion of duty or prohibitions
- iv. Preparations for export in contravention of provisions
- v. Offences by officers of customs

Choose the correct alternative from the following

- a. Only i & ii above
- b. i, iii & v above
- c. iii, iv & v above
- d. All i, ii, iii, iv & v above

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

Section 106: Power to stop and search conveyances

7. The proper officer has the power to stop if any vessel, vehicle or animal in India or within Indian customs waters has been or is about to be used in smuggling of any goods but such powers are not applicable in case of aircraft. Check the correctness of this statement.

- a. Correct
- b. Incorrect

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

Section 110: Seizure of goods, documents and things

8. The time limit for issuing notice in case of seizure of goods without extension is:

- a. Within 30 days of seizure of goods

b. Within three months of seizure of goods

c. Within six months of seizure of goods

d. Within 60 days of seizure of goods

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

9. If notice is not issued within six months of seizure of goods then:

a. such goods shall be destroyed by the proper officer

b. such goods shall be sold or disposed by the proper officer

c. such goods shall be discarded by the proper officer

d. such goods shall be returned to the person from whom they were seized

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

10. The condition of notice within six months of seizure of goods is not applicable in case of order of provisional release of seized goods pending adjudication.

State true or false.

a. True

b. False

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

Answer:-

1	2	3	4	5	6	7	8	9	10
d	b	c	c	d	d	b	c	d	a