

CUSTOMS PROCEDURE AND PRACTICE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Types of import: import of cargo, personal baggage and stores.

Import of cargo: import by land, sea, air route and by post.

Clearance procedure: for home consumption, for warehousing ex-bound clearance.

Steps and documents to be prepared and filed, viz. bill of entry, Form no. 22, bill of entry for home consumption. Form No. 23 bill of entry for warehouse. Form No. 24 shipping bill for ex-bound clearance for home consumption, and other accompanying document.

Clearance procedure for import by post.

Clearance of baggage- import of baggage - meaning and kinds of baggage; rules and procedure of import thereof- (general passenger, tourist passenger, and transfer of residence passenger; (form no.37- form for baggage declaration).

Export of goods: free and restricted exports; types of restricted exports-prohibited exports, canalized exports, exports against licensing.

Types of exports: export of cargo and baggage.

Types of exporters: manufacturer exporter and merchant exporter; export of cargo by land, sea, air route and by post

Clearance procedure-procedure and filling and filing of relevant documents:

Form No. 94 Shipping Bill for Export of Suitable Goods.

Form No. 95 Shipping Bill for Export of Duty Free Goods.

Form No. 96 Shipping Bill for Export of Duty Free Goods ex-bound.

Form No. 98 Bill for Export of Dutiable Goods.

Form No. 99 Bill for Export for Duty Free Goods.

Form No. 100 Bill for Export for Duty Free Goods, ex-bound.

Duty drawback: Meaning/scheme, procedure and documentation thereof.

Form No. 93 Shipping Bill for Export of Goods under claim for Duty Drawback.

Form No. 97 Bill for Export for Export of Goods under claim for Duty Draw back.

REFERENCES

- Sareen V.K and Sharma Ajay, "Indirect tax laws", Kalyani Publications.
- Dhingra Joy, "Indirect taxes", Kalyani Publications.