

JUN 2006

Subject Code—4300

P.G.D.T. EXAMINATION

June, 2w 6

PGDT-104

INDIAN CUSTOMS TAX

Time : 3 Hours

Maximum Marks : 100

Note : Attempt *Five* questions in all. Q. No. 1 is compulsory. All questions carry equal marks.

1. Explain the following in not more than 25 words each :

- (a) Custom clearance
- (b) Imported Goods
- (c) Custom value
- (d) Custom stations
- (e) Remission
- (f) Export incentives
- (g) Appeal

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- (h) Penalty
 - (i) Customs Tax Planning
 - (j) Types of Customs Duty.
2. Discuss and elaborate the brief history of customs law in India. Is Central Customs Tax Act, 1944 an addition to existing laws in the field ?
 3. "Processing and Export-Import of goods determine the rate of customs duty." Elucidate.
 4. Write short notes on the following :
 - (a) Scope of Customs Tax Rates
 - (b) Import and its procedure.
 5. "Valuation under Central Customs differs in specific cases." Explain.
 6. Discuss and differentiate the routine and export procedures in central customs. Give examples.
 7. Explain and illustrate in detail the provisions relating to the retention and return of goods under Customs Tax Law in India.

8. Write short notes on the following :

- (a) Customs and Small Scale Industries
- (b) Customs Tax Planning.