

Roll No. ....

Subject Code—2104

**P.G. Diploma EXAMINATION**

**TAXATION**

**PGDT-104**

**Indian Customs Tax**

*Time : 3 Hours*

*Maximum Marks : 100*

**Note :** Attempt any *Five* questions. All questions carry equal marks.

1. What do you understand by custom duty ? Explain the different types of customs duty in detail.
2. What do you mean by valuation of custom duty ? Explain the methods of valuation for custom duty.
3. Elaborate the import procedures and export procedures in customs.

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4. Explain the penalties and offences under custom tax rules.
5. Explain the history and basic provisions of Customs Law in India.
6. What do you mean by Tax Planning ? Give an overview of Customs Tax Planning.
7. Write detailed notes on the following :
  - (a) Undervaluation in Custom
  - (b) Custom stations.
8. Write short notes on any *four* of the following :
  - (a) Exemption
  - (b) Recovery and Refund
  - (c) Remission
  - (d) Illegal import and exports
  - (e) Custom clearance
  - (f) Custom rates.