

Roll No.

Subject Code—728-X

P. G. Diploma EXAMINATION

(Re-appear)

TAXATION

PGDT-104

Indian Custom Tax

Time : 3 Hours

Maximum Marks : 100

Note : Attempt *Five* questions in all. Q. No. 1 is compulsory. All questions carry 20 marks each.

1. Explain the following in not more than **25** words each :
 - (a) Customs duty
 - (b) Remission
 - (c) Penalty
 - (d) Imported goods

- (e) Export incentives
 - (f) Customs tax planning
 - (g) Custom value
 - (h) Custom stations
 - (i) Custom clearance
 - (j) Appeal under ICT.
2. "Processing and Export-Import of goods determine the rate of customs duty." Elucidate.
 3. "Valuation under central customs differs in specific cases." Explain.
 4. Discuss and differentiate the routine and export procedures in central customs. Give examples.
 5. Write short notes on the following :
 - (a) Customs and small-scale industries
 - (b) Customs tax planning.
 6. Discuss and elaborate the brief history of Customs Law in India. Is Central Customs Tax Act, 1944 is an addition to existing laws in the field ?

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) Scope of customs tax rates
 - (b) Import and its procedure.