

Roll No. ....

**Subject Code—6830**

**P. G. Diploma EXAMINATION**

(Main/Re-appear for Batch 2009)

**TAXATION**

**PGDT-104**

**Indian Customs Tax**

*Time : 3 Hours*

*Maximum Marks : 70*

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

1. Give in brief the background, scope and coverage of Customs Duty in India.
2. Describe types of Customs Duty. Mention various rates of custom duty in India.
3. Explain how value is determined for the purpose of customs. List out valuation rules for imported goods.

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4. What do you understand by the term 'Customs Stations' ? Describe import procedures including assessment of duty and clearance.
5. Briefly bring out export procedures in customs. Also explain under-valuation in customs value.
6. Write short notes on the following :
  - (a) Remission in Customs
  - (b) Recovery and Refund in Customs
  - (c) Illegal Imports and Exports.
7. What are the various exports incentives under customs tax provisions ? Describe with examples.
8. Present an overview of customs tax planning in India. Also mention the exemptions under Customs Tax Rules.