



EXIMPEDIA

PART - 1

CBLR EXAM
PREVIOUS YEAR QUESTION PAPERS

2019 – 2022

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2019

1. In case of advance Bill of Entry, the rate of exchange is to be taken as on-
 - (A) **Date of presentation**
 - (B) Date of final entry
 - (C) date of assessment
 - (D) Date of payment of duty

2. The rate of duty in respect of an bill of entry for home consumption is taken as.....
 - (A) **The rate as on the presentation of BE for home consumption or date of entry inwards whichever is later**
 - (B) The rate as on the actual clearance of goods for home consumption
 - (C) The rate as on the date of examination of goods
 - (D) None of the Above

3. As per Rule 10 of Customs Valuation (Determination of Price of Imported goods) Rules, 2007, which of the following is not to be added in the transaction value?
 - (A) **Buying commission**
 - (B) Cost of packing
 - (C) Brokerage
 - (D) Royalty related to the imported goods which is payable as a condition of sale of goods.

4. What is the rate of Social Welfare Surcharge (SWS) levied on import of goods?
 - (A) 10% of the assessable value
 - (B) **10% of the Basic Customs Duty**
 - (C) 10% of the assessable value plus basic customs duty
 - (D) None of the Above

5. Declaration of standard unit quantity code (SUQC) by importer is-
 - (A) **Mandatory in all cases**
 - (B) Optional
 - (C) Mandatory only for capital goods
 - (D) Mandatory only for packaged goods
6. First check assessment can be carried out on the request/directions of
 - (A) **Only proper officer of customs**
 - (B) Only Importer or his authorized representative
 - (C) Both proper officer of customs as well as importer
 - (D) Shed Appraiser
7. Where duty is not payable due to exemption, charges for delayed presentation of bill of entry under Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 shall not exceed
 - (A) Rs.25,000/-
 - (B) **Rs.50,000/-**
 - (C) Rs.75000/-
 - (D) Rs.1,00,000/-
8. Cases concerning import of samples and prototypes from related sellers shall not be taken up for inquiries by Special Valuation Branch (SVB):
 - (A) **True without any conditions**
 - (B) False without any conditions
 - (C) True subject to certain conditions
 - (D) False subject to certain conditions
9. Why imported food items are referred to FSSAI authorities?
 - (A) **It is responsible for food safety in India**
 - (B) It prevents pollution
 - (C) It is supervising body for all radioactive materials

- (D) None of the above
10. License granted to a customs broker under Customs broker licensing regulations, 2018 can be
- i. Sold to any other broker
 - ii. Transferred to any other broker
- (A) Only I
(B) Both I and ii
(C) **None of I and ii**
(D) Only ii
11. Provisional release of seized goods can be allowed by-
- (A) Inspector of Customs
 - (B) **The adjudicating authority**
 - (C) Any officer of Customs
 - (D) Intelligence officer of Directorate of Revenue Intelligence
12. The amount of Penalty that can be imposed on a G card holder (for contravention or the Regulation or failure to comply with provision of these regulations) under the provisions of Regulations 18 of Customs Broker Licensing Regulations, 2018
- (A) Not exceeding Fifty thousand Rupees
 - (B) **Not exceeding Ten thousand Rupees**
 - (C) Not exceeding One lakh Rupees
 - (D) No penalty can be imposed on G card holder
13. Which of the following taxes will be levied on imports?
- (A) CGST only
 - (B) SGST only
 - (C) **IGST**
 - (D) GST is not applicable on all imports

14. An importer imports goods for personal use and does not have IEC. What needs to be done for such goods?
- (A) A person importing for personal use need not have IEC
 - (B) The goods need to be adjudicated and can only be released after payment of requisite fine and penalty
 - (C) The person can keep the goods in warehouse, apply for IEC and clear the goods only after receipt of IEC from DGFT
 - (D) None of the above
15. What is the time limit for filing refund claim for refund of duty u/s 27 of the Customs Act, 1962?
- (A) One month from the relevant date
 - (B) Three months from the relevant date
 - (C) Six months from the relevant date
 - (D) One year from the relevant date
16. In case the importer is not satisfied with the test report, can he request for the re-test?
- (A) Yes
 - (B) Yes, only after filing appeal against the test report
 - (C) Yes, only in case of drugs and cosmetics
 - (D) No
17. Definition of imported goods as per Customs Act, 1962 includes....
- i Any goods brought into India from a place outside India
 - ii Goods which have been cleared for home consumption
- (A) Only i
 - (B) Only ii
 - (C) i and ii
 - (D) None of the above

18. The nodal Ministry to deal with the trans-boundary movement of the hazardous wastes is-
- (A) Ministry of Environment and Forest
 - (B) Ministry of Finance
 - (C) Ministry of Home affairs
 - (D) Ministry of Agriculture
19. Goods are imported at Nhava Sheva Port and transported to ICD Tughlakabad. Whether freight amount from Nhava Sheva to ICD shall be added in the assessable value?
- (A) Yes, 20% of the FOB value
 - (B) Yes, actual freight amount from Nhava Sheva to ICD
 - (C) No
 - (D) None of the above
20. The time limit for realisation of export proceeds is fixed by....under....
- (A) Ministry of Finance—Customs Act, 1962
 - (B) RBI—FEMA, 1999
 - (C) Ministry of Commerce—FTP, 2015-20
 - (D) RBI—Customs Act, 1962
21. What is a 'Bank Guarantee'.
- (A) It is a type of FD
 - (B) It is a sum paid to the importer
 - (C) It is a guarantee against default
 - (D) None of the above
22. A machine is imported for Rs. 100,000/- (CIF). The Basic Customs Duty on the goods is 10% ad valorem; Social Welfare surcharge (SWS) is 10%. The rate of integrated tax and compensation cess are 18% and 15% respectively. Please calculate the integrated tax.

- (A) Rs.18,000/—
 - (B) Rs.19,980/—
 - (C) Rs.19,800/—
 - (D) Rs.20,000
23. Whether customs duty is paid on containers of durable nature in which goods are imported?
- (A) Yes
 - (B) Yes, but the duty paid is refunded as and when such containers are re-exported
 - (C) No, provided the container is re-exported within six months or extended period and a bond is executed by the shipping agent or the importer
24. EODC in respect of Advance authorisation stands for.....
- (A) Export order for duties and cess
 - (B) Export order for duty certificate
 - (C) Export obligation discharge certification
 - (D) None of the above
25. As per the Legal Metrology (Packaged Commodities) Rules, 2011 as amended which of the following need not to be mandatorily declared on the packages of imported food items?
- (A) Name of Country of Origin/Manufacture
 - (B) Best before or use by the date, month and year
 - (C) Name and address of the Manufacturer
 - (D) Bar code or QR code
26. "Redemption fine" is in lieu of-
- (A) Seizure

- (B) Disposal
 - (C) **Confiscation**
 - (D) Auction
27. Which export benefits can also be taken, while exporting under the EPCG Scheme?
- i. Advance Authorisation
 - ii. DFIA
 - iii. Duty Drawback
- (A) Only i
 - (B) Only ii
 - (C) Only iii
 - (D) **I, ii, and iii**
28. In first check assessment.....
- (A) **Goods are first examined and assessment is done thereafter**
 - (B) Goods are examined after assessment and payment of duty
 - (C) Goods are cleared first and assessment is done later
29. The findings of SVB incorporating all relevant facts, submissions made by the importer that has been approved by the Principal Commissioner/ Commissioner, and forwarded to the concerned appraising groups for further action is called the :
- (A) **Investigation Report (IR)**
 - (B) Show cause notice(SCN)
 - (C) SVB report (SR)
 - (D) None of the above
30. The duty drawback, under section 74 of the Customs Act, 1962, in respect of re-export of goods is available only if-
- (A) **The goods are entered for export within two years from the date of payment of duty on importation thereof**

- (B) The goods are entered for export within one years from the date of payment of duty on importation thereof
 - (C) The goods are entered for export within six months from the date of payment of duty on importation thereof
 - (D) None of the above
31. IEC has to be obtained from which department?
- (A) DGFT
 - (B) Customs
 - (C) GST
 - (D) None of the above
32. Once the goods are confiscated the ownership vests with
- (A) There is no change in the ownership
 - (B) **The Government**
 - (C) Jointly with the Government and the original Owner
 - (D) None of the above
33. Under EPCG scheme, the export obligation is based on-
- (A) **Duty saved on imports**
 - (B) Value of import
 - (C) Only IGST saved on imports
 - (D) Only basic Customs duty saved on imports
34. What is the value of bond to be submitted by an importer while presenting warehouse bill of entry?
- (A) Bond equivalent to the value of consignment
 - (B) Bond equivalent to double the duty assessed in the warehouse bill of entry
 - (C) **Bond equivalent to triple the duty amount assessed in the warehouse bill of entry**

- (D) None of the above
35. Which of the following is true about SWIFT?
- i) It allows importers and exporters, the facility to lodge their clearance documents online at a single point only.
 - ii) Permissions from regulatory agencies would be obtained online for Clearance
 - iii) It would reduce the interface with Governmental agencies, dwell time and the cost of doing business.
- (A) I, ii, iii
(B) Only I
(C) Only ii
(D) Only iii
36. In case of import of textile, if pre-shipment certificate from a textile testing laboratory accredited to the national accreditation agency of the country of origin is not available then sample to be tested from
- (A) Textile committee of Ministry of Textiles
(B) CRCL laboratory
(C) FSSAI
(D) IIT
37. What if an importer does not present Bill of Entry within the time limit specified?
- (A) Penalty of Rs.5000/- per day has to be paid
(B) Penalty of Rs.5000/- per day for first day and Rs.10000/- for second day onwards has to be paid
(C) Penalty of Rs.5000/- per day for first three days and Rs.10000/- for fourth day onwards has to be paid
(D) None of the above

38. IGM is filed by.....
- (A) Importer
 - (B) Customs Broker
 - (C) **Person-in-charge of the vessel**
 - (D) None of the above
39. What is ITC (HS)
- (A) Important Trade Classification (Harmonized System)
 - (B) Import Trade Classification (Harmonized and Systematic)
 - (C) Import Trade Classes (Harmonized System)
 - (D) **Import Trade Classification (Harmonized System)**
40. For determination of importability of goods, which date is relevant?
- (A) **Date of Bill of Lading**
 - (B) Date of presentation of Bill of Entry
 - (C) Date of assessment
 - (D) Date of final entry
41. "New Pneumatic Rubber Tyres" are classifiable under which of the following chapters?
- (A) Chapter 59
 - (B) Chapter 68
 - (C) Chapter 19
 - (D) **Chapter 40**
42. Examination in relation to any goods includes.....
- (A) Only Measurement
 - (B) Only Weighment
 - (C) **Both A and B**
 - (D) None of the above

43. "Coal" is classifiable under which of the following chapters?
- (A) Chapter 9 (B)
 - (B) Chapter 84
 - (C) Chapter 27**
 - (D) Chapter 12
44. What is the limit for filing refund claim for refund of duty u/s 27 of the Customs Act, 1962 where duty paid under protest?
- (A) No time limit**
 - (B) Three months from the relevant date
 - (C) Six months from the relevant date
 - (D) Twelve months from the relevant date
45. The minor amendments to IGM.....
- (A) Are done by proper officer without adjudication not below the rank of Assistant/Deputy Commissioner
 - (B) Are done with adjudication by Assistant /Deputy Commissioner
 - (C) Are done with adjudication by Supdt/Appraiser
 - (D) Are done without adjudication by Supdt/Appraiser**
46. As per Deferred Payment of Import Duty Rules, 2016, duty for goods corresponding to Bill of Entry returned for payment from 1st day to 15th day of any month has to be paid by which day?
- (A) 17th day of the month
 - (B) 16th day of the month**
 - (C) 18th day of the month
 - (D) 21st day of the month
47. A warehouse Bill of Entry is presented and the goods imported are warehoused in Customs Bonded warehouse. The goods are cleared from

the warehouse after four months. Whether any interest is required to be paid on the duty payable?

(A) Yes

(B) Yes, for the period after ninety days from warehousing of goods

(C) Yes, for the period after sixty days from warehousing of goods

(D) No

48. Whether on finalisation of the provisional assessment, if the importer is required to pay duty in addition to the provisionally assessed duty, he is required to pay interest?

(A) Yes, only if he does not pay the amount within three months

(B) Yes, w.e.f the first day on the month in which the duty is provisionally assessed till the date of payment thereof

(C) Yes, w.e.f date of final assessment till the payment of duty

(D) No

49. An Advance Authorization Scheme aims

(A) To allow any duty free inputs for any Industry

(B) To allow duty free imports of inputs which are physically incorporated in export product

(C) To allow import of inputs at concessional rate of duty

(D) None of the above

50. What if an importer, importing goods from related supplier, fails to submit all the requisite documents and information required for SVB inquiries?

(A) Security deposit at a rate of 5% of the declared assessable value shall be imposed by the Commissioner for a period not exceeding the next three months

(B) Security deposit at a rate of 1% of the declared assessable value shall be imposed by the Commissioner for a period not exceeding the next

three months

(C) Department shall resort to enforcement measures like search

(D) None of the above

51. In case of imported goods which are required to comply with Indian Quality Standards (IQS), the exporter of such goods from foreign country must be registered with-

(A) CBIC

(B) Principal Chief Commissioner of Customs

(C) Bureau of Indian Standards (BIS)

(D) Ministry of Finance

52. Can seized goods be provisionally released pending adjudication?

(A) Yes, if the seizing officer thinks so

(B) No, only after adjudication

(C) Yes, on taking bond with security and fulfilment of conditions imposed by the adjudicating authority

(D) Yes, if the concerned importer/exporter wants so

53. The rate of exchange applicable to imported goods is fixed by whom?

(A) CBIC

(B) SBI

(C) RBI

(D) Commissioner of Customs

54. Who is the proper officer under section 149 to amend the Bill of Entry, after goods have been cleared from Customs?

(A) Deputy/Assistant Commissioner of Customs

(B) Additional/Joint Commissioner of Customs

(C) Commissioner of Customs

(D) None of the above

55. The tariff item as per the Customs Tariff consists of..... digits.
- (A) 8
 - (B) 7
 - (C) 6
 - (D) 5
56. Can an importer relinquish the title to the goods and abandon the same?
- (A) No, once the goods have been imported, he cannot disown the same
 - (B) Yes, he can abandon the goods before the order for clearance has been given by the proper officer for home consumption or for warehousing, provided no offence has been committed
 - (C) Yes only with the prior approval of assistant commissioner
 - (D) None of the above
57. In case of imported articles of food, who shall take its sample?
- (A) The authorised officer of the FSSAI
 - (B) The authorised officer of DGFT
 - (C) The authorised officer of Police
 - (D) The authorised officer of the Food import Council
58. The procedure for IGM amendment provides that.....
- (A) It requires adjudication in all cases
 - (B) Adjudication takes place only in cases of major amendments
 - (C) IGM can be amended at any time before clearance of goods from customs area by the shipping line on its own
 - (D) None of the above
59. How much time has been given (without extension) for submission of information/documents under Customs (Finalization of Provisional Assessment) Regulations, 2018 for the purpose of finalization of assessment?

- (A) One month
 - (B) Six months
 - (C) Three months
 - (D) Twelve months
60. If the imported goods are found to be undeclared, can customs broker be penalized?
- (A) No
 - (B) Yes, in all cases
 - (C) Yes, only if he is found to be aiding or abetting the doing or omission of an act which render such goods liable to confiscation**
 - (D) No, even if he is found to be aiding or abetting the doing or omission of an act which render such goods liable to confiscation
61. Item wise import policy is given under?
- (A) Foreign Trade Policy
 - (B) ITC(HS)
 - (C) Handbook of Procedure
 - (D) Customs Tariff
62. Whether second hand goods, other than capital goods, can be imported into India?
- (A) Yes, can be freely imported
 - (B) No, they are prohibited
 - (C) Yes, against authorisation issued by DGFT**
 - (D) None of the above
63. Who holds the authority of compounding of offences under Customs Act?
- (A) CBIC
 - (B) Central Government
 - (C) Principal Chief Commissioner Customs/Chief Commissioner of Customs**

(D) Commissioner of Customs

64. How many attempts are allowed to a person to clear the examination prescribed under Regulation 6 of Customs Broker Licensing Regulations, 2018
- (A) 4 attempts
 - (B) 6 attempts**
 - (C) attempts
 - (D) 5 attempts
65. Facility of deferred payment of custom duty has been provided at present to which category of importer?
- (A) ACP
 - (B) AEO
 - (C) AEO-T2**
 - (D) DPD
66. Appeal against order in original passes by Assistant Commissioner of Customs lies with-
- (A) Chief Commissioner of Customs
 - (B) Commissioner of Customs
 - (C) CESTAT
 - (D) Commissioner (Appeals)**
67. The findings of SVB incorporating all relevant facts, submissions made by the importer that has been approved by the Principal Commissioner/ Commissioner, and forwarded to the concerned appraising groups for further action is called the:
- (A) Investigation Report (IR)**
 - (B) Show cause notice (SCN)
 - (C) SVB report (SR)

- (D)None of the above
- 68. Import of the hazardous wastes into India is-
 - (A) Prohibited
 - (B) Conditionally allowed
 - (C) Freely allowed
 - (D)Restricted to certain ports
- 69. The goods were provisionally assessed on 01.01.2019 and the same were finally assessed as well as duty adjusted on 15.0.2019. The limitation of one year for claiming refund u/s 27 of the Custom Act, 1962 shall begin from.....
 - (A) 01.01.2019
 - (B) 15.0.2019
 - (C) 1.0.2019
 - (D) None of the above
- 70. A Person imports goods worth Rs. 1,00,000/-, and sells the same on high seas to another person for Rs. 1,50,000/-. On what value the customs duty should be charged?
 - (A) Rs. 1,00,000/—
 - (B) Rs. 1,50,000/-
 - (C) Rs. 1,00,000/- plus 2%
 - (D) Rs. 1,50,000/- plus 2%
- 71. Which are the laboratories which work directly under Central Board of Indirect Taxes and Customs
 - (A) NABL
 - (B) Chennai Mettlex Lab
 - (C) National Metallurgical Lab
 - (D) CRCL

72. What is the rate of interest applicable if the refund is delayed beyond months from the date of final assessment?

- (A) 12%
- (B) 15%
- (C) 18%
- (D) 6%

73. What are the mandatory documents that are required to be submitted while presentation of the Bill of Entry?

- (A) Invoice cum packing list, Bill of Lading or Air Waybill and Country of Origin Certificate
- (B) Invoice cum packing list and Bill of Lading or Air Waybill
- (C) Invoice cum packing list, Bill of Lading or Air Waybill, Country of Origin Certificate, Safety data and Certificate of analysis
- (D) Invoice cum packing list, Bill of Lading or Air Waybill, Country of Origin Certificate, Purchase Order and Letter of Credit

74. The Merchandise Exports from India Scheme (MEIS)

- (A) Import substitution scheme
- (B) Export substitution scheme
- (C) Export reward scheme
- (D) None of the above

75. The Compulsory Compliance Requirement (CCR) instructions in the Bill of Entry generated by RMS is applicable only for

- i. Importer
- ii. Customs Broker
- iii. Customs Officers

- (A) Only i
- (B) Only ii
- (C) Only iii

- (D) All i, ii, and iii
76. Import of second-hand goods other than capital goods is
- (A) Restricted
 - (B) Prohibited
 - (C) Freely importable
 - (D) Importable with certain conditions
77. Customs Duty on imports is paid on.....
- (A) CIF value
 - (B) CIF plus 1% value
 - (C) FOB value
 - (D) None of the above
78. Which date is relevant for availing export incentives as per Foreign Trade Policy?
- (A) LEO date
 - (B) Date of loading vessel
 - (C) Date of examination
 - (D) Date of assessment
79. Import of fresh potato seeds requires import permit granted under-
- (A) Plants Quarantine (Regulation of Imports into India) order, 200
 - (B) CITES
 - (C) Biodiversity Act
 - (D) Wildlife (Protection) Act, 1972
80. Which of the following Export Promotion Scheme is formulated and administered by Ministry of Finance?
- (A) DEPB
 - (B) Duty Drawback
 - (C) EPCG

- (D) DFIA
81. The validity of a licence, unless suspended or revoked, issued under Regulation 7 of Customs Broker Licensing Regulations, 2018
- (A) 5 years from the date of issue
 - (B) There is no expiry of issue
 - (C) 10 years from the date of issue
 - (D) To be renewed at the end of each year from the date of issue
82. An exporter presents shipping bill on 15.0.2019, Let Export Order (LEO) is given by the proper officer of customs on 20.0.2019: Goods shipped on 25.0.2019. Rate of export duty is 10% on 15.0.2019 and changed to 12% w.e.f 17.0.2019. What should be the rate of duty on exports?
- (A) 10%
 - (B) 12%
 - (C) 11%
 - (D) None of the above
83. For re-export under section 74 of the CA, 1962, the identity of the goods has to be established w.r.t import documents to the satisfaction of
- (A) The Assessing Officer
 - (B) The Examination Officer
 - (C) The Commissioner
 - (D) The Assistant/Deputy Commissioner
84. While applying Rule 4 of Customs valuation (Determination of Price of Imported goods) Rules, 2007 if more than one transaction value of identical goods is found, then which value shall be taken to determine the value of imported goods?
- (A) Lowest
 - (b) Average

- (C) Highest
(D) None of the above
85. When item XYZ is imported into India, it attracts basic Customs duty of 10%. It also attracts IGST @18% and compensation cess @12%. What would be the total duty payable if the transaction value of XYZ is Rs. 100
- (A) Rs. 4
(B) Rs. 41.2
(C) Rs. 45.
(D) Rs. 42
86. A Bill of Entry is presented by an importer on 15.0.2019 and is facilitated by the RMS as "No assessment and no examination". When duty has to be paid by the importer, to avoid interest liability?
- (A) On 17.0.2019
(B) On 16.0.2019
(C) On 15.0.2019
(D) None of the above
87. A self-assessed bill of entry-
- (A) Can be re-assessed by proper officer of customs
(B) Cannot be re-assessed by proper officer of customs
(C) Can be re-assessed only after serving a notice to importer
(D) Can be re-assessed only after serving a notice to importer
88. Whether there is any upper limit on the penalty for delayed presentation of bill of entry?
- (A) No
(B) Yes, Rs. 100000
(C) Yes, duty payable in respect of that particular bill of entry
(D) None of the above
89. "Acid Blacks Azo Dyes" are classifiable under which of the following

chapters?

- (A) Chapter 2
- (B) Chapter 72
- (C) Chapter 59
- (D) Chapter 62

90. Whether Customs Brokers employees issued photo identity card under Form F, G and H are authorized to sign the declarations filed before the Customs.

- (A) Yes
- (B) No. Only Form F and G are authorised to sign the documents**
- (C) No. Only Form F and H are authorised to sign the documents
- (D) No. Only Form G and H are authorised to sign the documents

91. ISPM 15 standards applies to import and export of

- (A) Plywood
- (B) Wooden Pallets**
- (C) Wood Pulp
- (D) Sawn wood

92. For how long, the assessed copy of Bill of Entry and its supporting documents (in original) are to be retained as per Bill of Entry (Electronic Integrated Declaration and Paperless processing Regulations, 2018) by the Customs Broker?

- (A) years
- (B) 5 years**
- (C) 7 years
- (D) 10 years

93. Why does the Customs Department ask for a Bond for warehousing?

- (A) To collect applicable duty
- (B) To safeguard the goods
- (C) To secure applicable duty**

- (D) All the above
94. Who pays the Customs Duty if goods are pilfered after they are unloaded but before they are cleared from the port?
- (A) Custodian
 - (B) Importer
 - (C) Customs Brokers
 - (D) No one because goods are not available
95. What is the difference between Standing Order and Public/Facility Notice issued by Custom Houses?
- (A) No difference
 - (B) Standing Order is for the trade and Public/Facility Notice is for the officers
 - (C) **Standing Order is for the officers and Public/Facility Notice is for the trade**
 - (D) None of the above
96. What needs to be paid if the warehoused goods remain in the warehouse beyond the permissible warehousing period?
- (A) **Full amount of duty together with interest, fine and penalty**
 - (B) Full amount of duty along with applicable interest
 - (C) Applicable fine and penalty
 - (D) None of the above
97. No Drawback is admissible where the amount of the drawback worked out is higher than the-
- (A) **Present market value of the goods exported**
 - (B) Actual taxes paid on the goods being exported
 - (C) FOB value of the goods
 - (D) CIF value of the goods

98. In case of import by air where cost of transport up to the place of importation is available, such cost shall not exceed which percentage of FOB value?
- (A) 20%
 - (B) 21.125%
 - (C) 1.125%
 - (D) 1%
99. E- sanchit is.....
- (A) Paperless processing of documents wherein supporting documents can be uploaded online
 - (B) Online assessment
 - (C) Uploading of manual assessment Bill of Entry in EDI
 - (D) None of the above
100. Ex-works value-Rs. 90000/- Inland freight—Rs. 10000/- Ocean Freight-Rs. 50000/- What should the ocean freight be taken in above case in case of imports by air?
- (A) Rs.60000
 - (B) Rs.50000
 - (C) Rs.18000
 - (D) Rs. 20000
101. Whether part delivery of an import consignment in a Bill of Entry possible?
- (A) Yes, in specified circumstances like non-receipt of some of the containers etc
 - (B) Yes, as per the choice of importer/Customs Brokers
 - (C) No, full consignment has to be delivered at one go
 - (D) None of the above

102. From which date, interest is payable by the importer on amount payable consequent to the final assessment?

(A) From the 1st day of the month in which the duty is provisionally assessed

(B) From the last day of the month in which the duty is provisionally assessed

(C) From the 1st day of the month in which the duty is finally assessed

(D) From the last day of the month in which the duty is finally assessed

103. Whether MEIS/SEIS scrips can be used for payment of IGST and compensation Cess?

(A) Yes

(B) Yes subject to permission of DGFT

(C) Yes subject to permission of proper officer

(D) No

104. What is the duration for sanctioning refund U/S 27 after which interest on such refund is payable by the Department?

(A) One month

(B) Three months

(C) Six months

(D) One year

105. If no notice in respect of seized goods is given within the period of six months, who has the power to extend the period for giving notice?

(A) Additional Commissioner of Customs

(B) Assistant Commissioner of Customs

(C) Joint Commissioner of Customs

(D) Principal Commissioner/Commissioner of Customs

106. If the re-assessment done by the department is contrary to the self-assessment done by the importer, then....
- (A) Self-assessment done by the importer shall prevail
 - (B) Re-assessment done by the department shall prevail
 - (C) Either the importer has to accept the re-assessment in writing or the department has to issue speaking order with in fifteen days of re-assessment**
 - (D) None of the above
107. What is the maximum percentage of duty allowable as drawback for re-export of imported goods?
- (A) 95%
 - (B) 97%
 - (C) 98%**
 - (D) 100%
108. The Brand Rate of Duty Drawback is fixed by-
- (A) The Jurisdictional Central Excise Authority
 - (B) The jurisdictional GST Authority
 - (C) Jurisdictional Custom Houses from where the goods are exported**
 - (D) None of the above
109. Consider following statements:
- i. The heading which provides the most specific description shall be preferred to headings providing a more general description.
 - ii. The goods shall be classified under the heading which occurs first in numerical order among those which equally merit consideration.

Which of the above statements is/are true?

- (A) Only i**

- (B) Only ii
 - (C) Both I and ii
 - (D) None of the above
110. An exporter exports goods worth Rs.100000/- (FOB), under duty drawback scheme. He receives duty drawback of Rs. 10000/-. The remittance for the exported goods is received only to the extent of Rs.60,000/-. Whether drawback is to be recovered from him?
- (A) Yes, Rs. 4000/-
 - (B) Yes, Rs. 10000/-
 - (C) Yes, RS. 6000/-
 - (D) No
111. Whether Duty Drawback under section 75 of the Customs Act, 1962 available for export of goods not manufactured in India?
- (A) Yes
 - (B) No
 - (C) Yes, if some components used in manufacture of such goods were exported from India
 - (D) Yes, if they are re-worked
112. When can proper officer of Customs seize the goods?
- (A) When the goods are liable for confiscation
 - (B) When officer thinks that they should be seized
 - (C) When they are nor registered for inspection
 - (D) When examination norms are nor followed
113. Which is not relevant for the purpose of classification in case of imported goods?
- (A) Chapter Note in Custom Tariff
 - (B) section Note in Custom Tariff

(C) HSN Explanatory Note

(D) Foreign Trade Policy

114. Who is the proper officer to give Out of Charge(OOC) for imported goods under section 47 of the Customs Act 1962?

(A) Preventive Officer/Examiner Officer/Inspector

(B) Deputy/Assistant Commissioner

(C) Appraiser/Superintendent

(D) Custodian of the imported goods

115. Pick the right answer."Where any goods imported in a package are liable to confiscation, the package and any other goods imported in that package shall be liable to confiscation".

(A) The statement is wrong

(B) The statement is correct

(C) Only the goods should be confiscated

(D) Only the package should be confiscated

116. The exchange rate in respect of Ex-bond Bill of Entry is taken as

(A) The rate as on date of the presentation of warehouse BE

(B) The rate as on the date of presentation of Ex-bond BE

(C) The rate as on the actual clearance of goods for home consumption

(D) None of the Above

117. After assessment, if the payment of duty is delayed by the importer, what is the applicable rate of interest to be paid by the importer?

(A) 1%

(B) 15%

(C) 18%

(D) None of the Above

118. Status of Bill of Entry can be tracked by the importer on the.....

(A) CBIC Site

(B) ICEGATE site

(C) India portal site

(D) None of the Above

119. Whether an importer has to compulsorily take the services of a Customs Broker?

(A) Yes, as per Customs Act

(B) Yes, as per the Customs Brokers Regulations

(C) **No, Importer can self-clear the consignment as well**

(D) None of the Above

120. An Advance Bill of Entry is presented on 27th October, 2017 and entry inwards to the vessel is given on 2nd Nov., 2017. What should be the rate of duty?

(A) the rate of duty as on 27th Oct., 2017

(B) **the rate of duty as on 2nd Nov., 2017**

(C) the rate which is higher of the two

(D) None of the above

121. What happens if the importer does not clear the goods, which are freely importable?

(A) **The custodian may auction the goods if the same remain un-cleared for 0 days**

(B) **The Customs may confiscate the goods if the same remain un-cleared for 0 days**

- (C) The Customs may auction the goods if the same remain un-cleared for 90 days
- (D) None of the above
122. The goods imported are damaged due to heavy rains and floods while being in the custody of custodian. Which of the following is correct?
- (A) The custodian has to pay the requisite duty
- (B) The proper officer can give abatement on duty payable for the damage caused**
- (C) The duty has to be paid by the importer as the goods have already been imported
- (D) None of the Above
123. Can an importer, pay duty voluntarily to avoid payment of interest pending final assessment?
- (A) No
- (B) No, he should request the department for early final assessment
- (C) Yes**
- (D) None of the Above
124. Which Valuation Rules are applicable presently for import of goods?
- (A) Customs Valuation(Determination of Price of Imported goods) Rules, 1988
- (B) Customs Valuation(Determination of Price of Imported goods)2007**
- (C) Customs Valuation Rules, 196
- (D) Customs Valuation (Determination of Price of Export Goods) Rules,2007
125. What is the maximum quantum of penalty that can be imposed under Customs (Finalization of Provisional Assessment) Regulations, 2018 for

contravention of any of its provisions?

- (A) Rs.50,000/-
- (B) Rs.1,00,000/-
- (C) Rs.5,00,000/-
- (D) Rs. 10,00,000/-

126. In absence of Actual Freight & Insurance charges, the % of FOB taken as freight and insurance for the purpose of computing the Assessable Value is.....

- (A) Freight= 18%, Insurance =1%
- (B) Freight= 20%, Insurance=1.125%
- (C) Freight = 20%, Insurance=2%
- (D) None of the above

127. 'Leather Jacket' is classifiable under which of the following chapters?

- (A) Chapter -50
- (B) Chapter -45
- (C) Chapter -42
- (D) Chapter - 52

128. The rate of duty in respect of Ex-bond Bill of Entry is taken as

- (A) The rate of duty as on the date of presentation of Ex-bond BE
- (B) The rate of duty as on the date of presentation of warehouse BE
- (C) The rate of duty as on the date of actual clearance for home consumption
- (D) None of the Above

129. At present which of the following is not includible in the value of the imported goods?

- (A) Cost of transport up to the place of importation
- (B) Cost of insurance up to the place of importation

(C) Ship demurrage charges

(D) Landing charges

130. All edible products can be imported only if their valid shelf life is not less than

(A) 50% of original shelf life or months before expiry, w/ever is less

(B) 60% of original shelf life or months before expiry ,w/ever is less

(C) 70% of original shelf life or months before expiry, w/ever is less

(D) 80% of original shelf life or months before expiry, w/ever is less

131. "Importer" as per the Customs Act, 1962 includes.....

I. Beneficial owner of the goods

II. Owner of the goods

III. Any person holding himself to be the importer of the goods

(A) Only i

(B) Only ii

(C) Only iii

(D) i, ii and iii

132. What is the time limit within the containers of durable nature are to be re-exported as per Notification No.104/94- Customs?

(A) Six months or extended period

(B) One year

(C) months

(D) None of the Above

133. A Bill of Entry is presented by an importer on 15.0.2019 and is assessed by the assessing group on 16.0.2019. By when duty has to be necessarily paid by the importer, to avoid interest liability?

(A) By 17.0.2019

(B) By 18.0.2019

(C) By 16.0.2019

(D) None of the Above

134. The acronym FSSAI stands for

(A) Food Standards and Safety Authority of India

(B) Food Safety and Standards Authority of India

(C) Food Standards and Service Authority of India

(D) Food Safety and Service Authority of India

135. Can the penalty for late presentation of Bill of Entry be waived in genuine cases?

(A) No, penalty is mandatory

(B) Yes, if the proper officer is satisfied that there was sufficient cause for such delay

(C) Yes, if the proper officer feels so

(D) None of the Above

136. An importer imports goods requiring NOC from FSSAI. Can he file a warehousing Bill of Entry and warehouse the goods without getting NOC from FSSAI

(A) No

(B) Yes, NOC from FSSAI is not required

(C) Yes, however, NOC from FSSAI needs to be obtained before ex-bonding of goods and ex-bonding will be allowed only after getting NOC from FSSAI

(D) None of the Above

137. Can goods restricted as per Foreign Trade policy, be imported?

(A) No

(B) Yes, with prior permission of Commissioner of Customs

- (C) Yes, only when license has been issued by DGFT
- (D) None of the above
138. Which of the following is a reward scheme?
- (A) Advance authorisation(AA) scheme
- (B) Duty Free Import Authorisation (DFIA) scheme
- (C) **MEIS and SEIS scheme**
- (D) None of the Above
139. Importer goods are warehoused and the Ex-bond Bill of Entry is filed after 90 days, but before one year
- (A) The goods can be cleared without payment of duty
- (B) The goods can be removed for home consumption with the permission of Commissioner
- (C) The goods should be released to the owner
- (D) **The goods can be cleared only on payment of duty with applicable interest**
140. Customs broker licensing regulations, 2018 shall apply to
- I. Licensed customs broker
- II. Person employed by Licensed customs broker
- III. Person engaged by Licensed customs broker
- (A) Only i
- (B) Both i and ii
- (C) **i, ii and iii**
- (D) Onlyii
141. What is Bonding of goods under section 59 of the Customs Act, 1962?
- (A) **Storage of Goods at a specified place on which applicable duty has not been paid**

- (B) Storage of goods at a specified place on which applicable duty has been paid.
 - (C) Clearance of Goods after import
 - (D) None of the above
142. Shipping Bill presented by an exporter is deemed to be an application for refund of integrated tax paid on the export goods when.....
- (A) LEO is granted
 - (B) Goods are registered for examination
 - (C) Goods are loaded on to the vessel
 - (D) EGM & valid return in form GSTR-B are filed**
143. Can drawback under section 74 of the Customs Act, 1962 be allowed for the goods which cannot be identified at the time of export w.r.t import documents?
- (A) Yes, if proper shipping bill is filed
 - (B) Yes, if proper records are maintained and produced
 - (C) No**
 - (D) None of the above
144. How much fee is prescribed for amendment of shipping bill/bill of entry, except prior Bill of Entry as per Levy of Fees (Customs Documents) Amendment Regulations, 2017?
- (A) Rs.1,000/- document**
 - (B) Rs.5,00/—
 - (C) Rs.100/—
 - (D) None of the Above
145. On what basis, quantum of security is determined for provisional assessment as per CBIC circular no.8/2016- Cus?
- (A) duty differential**
 - (B) CIF value of goods

- (C) assessable value of goods
(D) market value of goods
146. No order confiscating any goods or imposing any penalty on any person shall be made under the Customs Act 1962 unless the owner of the goods or such person is
- I. Given a notice informing him of the grounds on which it is proposed to confiscate the goods or impose penalty
 - II. Given an opportunity of making a presentation in writing
 - III. Given personal hearing
- (A) Only i
(B) Only ii
(C) Only iii
(D) i, ii and iii
147. For contravention of any of the provisions of Customs (Finalization of Provisional Assessment) Regulations, 2018 penalty can be imposed on....
- (A) Only Customs broker
(B) Only authorized representative
(C) Only Importer/ Exporter
(D) On Customs broker and/ or Importer/ Exporter and/or authorized representative
148. If the exporter finds that the amount of drawback paid is less than what is due, then he....
- (A) Can only file a letter of protest
(B) Cannot claim the difference
(C) May file a supplementary drawback claim
(D) None of the above

149. Tariff Value is fixed by.....

- (A) DGFT
- (B) CBIC
- (C) Ministry of Commerce
- (D) None of the Above

150. A Bill of Entry can be presented not exceedingdays prior to the arrival of vessel?

- (A) 14 days
- (B) 30 days
- (C) 60 days
- (D) None of the Above