

The logo for EXIMPEDIA, featuring the word in a stylized font with 'EXIM' in orange and 'PEDIA' in blue, set within a white rounded rectangle with a black border, all on a blue background.

EXIMPEDIA

PART 3

CBLR EXAM

PREVIOUS YEAR QUESTION PAPERS

2019 - 2022

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2021

1) Within how many days, International transshipment should be effected after entry inward of importing ship?

A1: 15 days

A2: 30 days

A3: 60 days

A4: 90 days

2) As per Sea Cargo Manifest and Transshipment Regulations, 2018 where it is not possible to deliver the arrival manifest electronically, with whose approval the manifest can be submitted manually?

A1: Commissioner of Customs

A2: Additional Commissioner of Customs

A3: Joint Commissioner of Customs

A4: Assistant Commissioner of Customs

3) For how much period the initial registration required for delivering arrival manifest and departure manifest, is valid from the date of issue of such registration?

A1: 1 year

A2: 2 years

A3: 3 years

A4: 4 years

4) Even a NIL declaration has to be filed in case of certain category of cargo by the authorised sea carrier. Which of the following goods does not figure in this list?

A1: Arms and Ammunition

A2: Dangerous Drugs

A3: Gold

A4: Diamonds

5) To which category of goods, the provisions of Chapter VIII of the Customs Act, 1962 regarding goods in transit apply?

A1: Baggage

A2: Goods imported by post

A3: Stores

A4: None of these

6) Which authority is empowered to cancel a licence granted under section 58A to a specific warehouse?

A1: Principal Commissioner of Customs

A2: Additional Commissioner of Customs

A3: Deputy Commissioner of Customs

A4: Chief Commissioner of Customs

7) For how long the warehoused capital goods intended for use in any 100% export-oriented undertaking remain in the warehouse?

A1: Up to 90 days from the date of deposit in warehouse

A2: Up to 6 months from the date of deposit in warehouse

A3: Up to 1 year from the date of deposit in warehouse

A4: Till the clearance from the warehouse

8) Which authority is empowered under the Customs Act, 1962 to extend the initial warehousing period of goods?

A1: Principal Commissioner of Customs

A2: Additional Commissioner of Customs

A3: Joint Commissioner of Customs

A4: Deputy Commissioner of Customs

9) Under the Customs Act, 1962 which authority can waive the interest of more than two crores payable on the warehoused goods?

A1: Commissioner of Customs

A2: Principal Commissioner of Customs

A3: Chief Commissioner of Customs

A4: Central Board of Indirect Taxes and Customs

10) Which of the following actions cannot be carried out by the owner of the warehouse without permission of the proper officer?

A1: Inspect the goods

A2: Show the goods for sale

A3: Remove the goods from one warehouse to another warehouse

A4: All of the above

11) Who can permit to carry on any manufacturing process in the warehouse?

A1: Commissioner of Customs

A2: Additional Commissioner of Customs

A3: Joint Commissioner of Customs

A4: Assistant Commissioner of Customs

12) Who has the power to exempt the imported materials used in the manufacturing process of goods in warehouse from whole or part of excess rate of duty?

A1: Central Government

A2: Central Board of Indirect Taxes and Customs

A3: Customs, Excise and Service Tax Appellate Tribunal

A4: Jurisdictional Principal Chief Commissioner of Customs

13) Which of the following is not a pre-requisite condition for removal of goods from warehouse for export as per section 69(1) of the Customs Act 1962?

A1: Payment of import duty

A2: Payment of export duty payable in respect of such goods

A3: Payment of fine and penalties payable in respect of such goods

A4: An order of clearance of such goods has been made by the proper officer

14) Which of the following cases is not included in "Goods improperly removed from warehouse" as per Section 72 of the Customs Act, 1962?

A1: Warehoused goods removed from warehouse in contravention of Section 71 of Customs Act, 1962

A2: Warehoused goods have not been removed from warehouse at the expiration of warehousing period

A3: Goods in respect of which a bond has been executed and which have not been duly accounted for to the satisfaction of the proper officer

A4: None of these

15) As per Regulation 10 of the Sea Cargo Manifest and Transhipment Regulations, 2018 on which type of goods an authorised carrier can charge rent or demurrage?

A1: In case of goods detained

A2: In case of goods seized

A3: In case of goods confiscated

A4: None of these

16) What type of return regarding receipt, storage operations and removal of goods in the warehouse has to be filed by the licensee of the warehouse with the bond officer?

A1: Daily return

A2: Weekly return

A3: Monthly return

A4: Fortnightly return

17) For how much amount of solvency certificate from a Scheduled bank an applicant has to submit for applying a licence of public warehouse?

A1: A sum of 50 lakh rupees

A2: A sum of 1 crore rupees

A3: A sum of 2 crore rupees

A4: A sum of 5 crore rupees

18) For how much period, a licence granted to a public warehouse remains valid?

A1: Unless it is cancelled

A2: 3 years from the date of issue

A3: 5 years from the date of issue

A4: 10 years from the date of issue

19) Which of the following statement in respect of private warehouses is correct?

A1: A licence granted to a person cannot be transferred to another person

A2: A licence granted can be transferred to another person with the permission of the Jurisdictional Commissioner

A3: A licence granted can be transferred to another person with the permission of the Jurisdictional Principal Commissioner

A4: A licence granted can be transferred to another person with the permission of the Jurisdictional Chief Commissioner

20) What is the time period for advance notice to conduct the audit at the premises of auditee?

A1: Not less than 7 days

A2: Not less than 15 days

A3: Not less than 30 days

A4: Not less than 45 days

21) In how many days from the date of starting the audit at the premises, audit has to be completed?

A1: Within 10 days

A2: Within 20 days

A3: Within 30 days

A4: Within 60 days

22) Which authority has been assigned the task of conducting examination for Customs Broker as per Regulations of Customs Broker Licensing Regulations, 2018?

A1: National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

A2: Directorate General of Performance Management (DGPM)

A3: Directorate General of Human Resource Development (DGHRD)

A4: Directorate General of Systems and Data Management (DGSDM)

23) What is the initial validity period of Customs Broker Licence granted under regulation 7 of the Customs Broker Licensing Regulations, 2018?

A1: 3 years

A2: 5 years

A3: 10 years

A4: 15 years

24) Which of the following categories of employees can be authorised by Customs Broker to sign the declaration of bills of entry and shipping bills?

A1: Only F-Card holder

A2: Only F-Card and G-Card holders

A3: Only G-Card and H-card holders

A4: F-Card, G-Card and H-Card holders

25) What is the maximum limit of penalty that can be imposed by Deputy Commissioner of Customs on a G-card holder who contravenes any provisions of the Customs Brokers Licensing Regulations, 2018?

A1: Ten thousand rupees

A2: Twenty thousand rupees

A3: Twenty-five thousand rupees

A4: Fifty thousand rupees

26) What is the minimum requirement in terms of possession of assets in value by a person who wants to apply for a Customs Broker Licence?

A1: Not less than 5 lakh rupees

A2: Not less than 10 lakh rupees

A3: Not less than 50 lakh rupees

A4: Not less than 1 crore rupees

27) What is the Appellate Authority for a Customs Broker or F-Card holder who is aggrieved by an order passed by Commissioner of Customs?

A1: Chief Commissioner of Customs

A2: Three-member committee headed by Chief Commissioner of Customs

A3: Customs, Central Excise and Service Tax Appellate Tribunal

A4: High Court

28) If any imported goods have been damaged or had deteriorated at any time before or during the unloading of the goods in India

A1: As the goods are already imported, full customs duty needs to be paid by the importer.

A2: Custodian needs to pay the duty for damaged part for their negligence.

A3: Importer will get abatement for the customs duty on the damaged content.

A4: None of these

29) If bill of entry is presented before the granting of entry inwards, the date for calculation of the rate of duty and tariff valuation will be?

A1: Date of grant of entry inwards.

A2: Date of filing bill of entry.

A3: Date of filing IGM

A4: None of these

30) Which of the following shipping bill is filed by exporter for exporting the goods for showcasing them in exhibitions?

A1: Shipping bill for claims of Duty Drawback

A2: Duty Free shipping bill

A3: ATA Carnet shipping bill

A4: None of these

31) If the import takes place through the Custom Houses of Mumbai /Delhi / Chennai/Kolkata/Bangalore, the importer is free to select?

A1: Special valuation branch of the custom house of import or the one which is most proximate to the corporate office.

A2: Any SVB of his choice.

A3: Importer has to do it through the import port only

A4: It would be decided by jurisdictional Commissioner.

32) Under Rule 4 of Export Customs Valuation Rules, the proper officer shall make certain adjustment in.....

A1: Difference in dates of exportation

A2: Difference in commercial value

A3: Difference in composition, quality and design between the goods to be assessed and the goods with which they are compared.

A4: All of these

33) What is the time of conversion of foreign currency for the purpose of determining assessable value and tax liability in imports where the invoice is in foreign currency?

A1: Exchange rate prevailing at the time of contract

A2: Exchange rates as on the date of filing of Bill of Entry

A3: Exchange rate prevailing as on the date of entry inwards

A4: None of these

34) In absence of actual freight and insurance charges, the % of FOB taken for the purpose of computing the Assessable Value is...

A1: Freight = 18% Insurance = 1%

A2: Freight = 20% Insurance = 1.125%

A3: Freight = 20% Insurance = 1%

A4: Freight = 18% Insurance = 1.5%

35) Goods under Project Import are classifiable under which tariff heading?

A1: 9801

A2: Respective heading of the goods being imported

A3: 9901

A4: None of these

36) Iron scrap is classifiable under which of the following chapter?

A1: Chapter 73

A2: Chapter 48

A3: Chapter 59

A4: Chapter 15

37) Which of the following goods are liable for confiscation?

A1: Stores

A2: Goods declared in the IGM and Bill of Entry

A3: Prohibited goods brought into Indian Customs Waters

A4: Manifested goods stored at the bottom of a conveyance

38) Which of the following is not to be referred for the purpose of classification in case of imported goods?

A1: Chapter Note in Custom Tariff

A2: Section Note in Custom Tariff

A3: HSN Explanatory Note

A4: Foreign Trade Policy

39) Which of the following is/are the mandatory documents required for export of goods from India?

A1: Bill of Lading

A2: Commercial Invoice

A3: Shipping Bill

A4: All of these

40) Which of the following regarding social surcharge is not correct?

A1: It is levied in terms of section 110 of Finance Act.

A2: It would be collected on the aggregate of duties, taxes and cesses under section 12 of Custom Act, 1962

A3: These have to be collected in cash not by debit in duty script.

A4: None of these

41) Import of scrap cannot take place through which port/ICD?

A1: Chennai

A2: Mumbai

A3: Ludhiana

A4: Delhi

42) Which of the following is a major amendment?

A1: Commodity description

A2: Changing importers address only

A3: Correction of spellings

A4: Conversion from one unit of measurement to another.

43) Prior bill of entry can be filed at any time up to how many days, prior to the expected date of aircraft/vessel/vehicle carrying import goods?

A1: 60 days

A2: 30 days

A3: 15 days

A4: 90 days

44) Reversal of order of applying deductive (Rule 7) and computed method (Rule 8) in terms of valuation rule can be done?

A1: Suo moto by importer

A2: Can't be reversed

A3: Department can reverse it suo moto

A4: On request by the importer after approval by proper officer

45) The importer and supplier are considered deemed to be related if?

A1: They are legally recognised partners in business.

A2: They are employer and employee.

A3: Both of them are directly or indirectly controlled by a third person.

A4: All of these

46) For the purpose of calculation of transaction value which of the following is not included?

A1: Commission and brokerage

A2: Engineering

A3: Design work

A4: Vessel demurrage

47) Which of the following is not correct in respect of examination of goods?

A1: The imported goods cannot be examined prior to assessment

A2: The imported goods interdicted by the RMS are required to be examined

A3: Goods are examined for the verification of description and declarations given in bill of entry

A4: Samples are drawn in examination

48) Which of the following is purpose of Advance Ruling?

A1: To set right law

A2: To provide certainty in advance to the importer with respect to the questions raised

A3: To provide certainty to all importers on dispute issues

A4: To make advance laws

49) Which of the following duties are not leviable on imports into India?

A1: CGST

A2: Basic custom duty

A3: Integrated tax

A4: Compensation cess

50) What if the re-assessment done by the department is contrary to the self-assessment done by the importer?

A1: Self-assessment done by the importer shall prevail

A2: Re-assessment done by the department shall prevail

A3: 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

A4: None of these

51)The Brand rate of drawback is disbursed by

A1: Commissioner of Central Excise having jurisdiction over the manufacturer/ Supporting manufacturer

A2: The Custom House from where the goods are exported – (Correct Alternative)

A3: DGFT, Ministry of Commerce

A4:None of these

52)What is/ are the different types of post clearance audit ?

A1: Transaction based Audit

A2: Theme based Audit

A3: Premises based Audit

A4: All of these – (Correct Alternative)

53) What is the correct sequence for deciding value of export goods as per Customs Valuation (Determination of value of export goods) Rules, 2007?

A1:Transaction value, value by comparison, computed value, residual method – (Correct Alternative)

A2: Value by comparison, Transaction value, computed value, residual method

A3: Transaction value, computed value, value by comparison, residual method

A4: Transaction value, value by comparison, residual method, computed value

54) Offences under Customs Act ,1962 for which a person by general or special order of the Principal Commissioner/Commissioner of Customs, can be arrested falls under Section?

A1: 132

A2: 133

A3: 135

A4: All of these – (Correct Alternative)

55)A person to be searched under Section 102 of the Customs Act ,1962 should be taken to the nearest ?

A1:Non- Gazetted officer of Customs

A2: Gazetted officer of Customs – (Correct Alternative)

A3: Any officer

A4: None of these

56) On whom the power to search suspected persons under Section 100 of the Customs Act, 1962 applies to ?

A1: any person who has landed or is about to board, or is on board any vessel within the Indian Customs waters

A2: any person in Customs area

A3: any person who has landed from or is about to board, or is on board a foreign going aircraft

A4: All of these – (Correct Alternative)

57) Which section of the Customs Act, 1962 empowers the proper officer of Customs to stop and search conveyance?

A1: 105

A2: 107

A3: 106 – (Correct Alternative)

A4: 106A

58) Under power to stop and search conveyances under the Customs Act 1962, the proper officer may?

A1: rummages and search any part of the aircraft, vehicle or vessel

A2: examines and search any goods in the aircraft, vehicle or vessel or on the animal

A3: breaks open the lock of any door or package if the keys are with-held

A4: All of these – (Correct Alternative)

59) Under power to screen or X-ray bodies of suspected persons for detecting secreted goods, the proper officer may detain such person and produce him/her before the nearest ?

- A1: Gazetted officer of Customs
A2: Magistrate – (Correct Alternative)
A3: Non gazetted officer of Customs
A4: None of these

60) Under Section 111 of the Customs Act ,1962, which of the following goods brought from a place outside India shall be liable to be confiscated ?

- A1: any dutiable or prohibited goods found concealed in any manner in any conveyance
A2: any dutiable or prohibited goods brought into bay, gulf, creek or tidal river for the purpose of being landed at a place other than a Customs port
A3: any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof
A4: All of these – (Correct Alternative)

61) Under the Customs Act 1962, the penalty for short levy or non-levy of duty in certain cases is imposed under which section ?

- A1: 114AA
A2: 116
A3: 114A – (Correct Alternative)
A4: 114

62) Section 120 of the Customs Act ,1962 deals with.....?

- A1: confiscation of packages and their contents 118
A2: confiscation of sale proceeds of smuggled goods 121
A3: confiscation of smuggled goods not withstanding any change in form etc. – (Correct Alternative) 120

A4: confiscation of goods used for concealing smuggled goods

63) An application in Settlement Commission shall be disposed off if.....?

A1: the applicant has filed a Bill of Entry

A2: no application is pending in the Appellate Tribunal or any Court

A3: no application has been made for the interpretation of the classification of goods under the Customs Tariff Act, 1975

A4 All of these – (Correct Alternative)

64) When can an application in the Settlement Commission be withdrawn?

A1: within seven days of making the application

A2: It cannot be withdrawn by the applicant – (Correct Alternative)

A3: within fourteen days of making the application

A4: None of these

65) The power of Settlement Commission under the Customs Act, 1962 to order provisional attachment to protect revenue are vested under which section?

A1: 127F

A2: 127C

A3: 127D – (Correct Alternative)

A4: 127G

66) The order of Settlement Commission passed in respect to which matters is correct

A1: can be reopened by itself

A2: can be reopened under Customs Act 1962

A3: can be reopened in CESTAT

**A4: cannot be reopened in any proceedings. –
(Correct Alternative)**

67) The proceedings before Settlement Commission are.....?

A1: Judicial proceedings – (Correct Alternative)

A2: Quasi – judicial proceedings

A3: Executive proceedings

A4: None of these

68) Whether applicant under Section 127 G of the Customs Act ,1962 is entitled to inspect, or obtain copies of any report made by any officer of the Customs to the Settlement Commission from the Customs Department?

A1: Not entitled – (Correct Alternative)

A2: under RTI

A3: yes entitled

A4: by making a representation

69) The Appellate Tribunal – CESTAT has been constituted by the Central Government under the Customs Act,1962 under which section?

A1: 128

A2: 127

A3: 129 – (Correct Alternative)

A4: 130

70) In order to conform to the principles of natural justice while issuing Show Cause Notice under Section 124 of the Customs Act ,1962 what will be the essential ingredients of a show cause notice ?

A1: it must mention grounds for taking action

A2: give an opportunity of making a representation against the grounds

A3 give an opportunity of being heard in the matter
A4: All of these – (Correct Alternative)

71)Whoever makes false declaration or submit false documents in the transaction of any business relating to Customs shall be punishable with.....?

A1: imprisonment for a term which may extend to one year or with fine or with both

A2: with fine only

A3: imprisonment for a term which may extend to two year or with fine or with both – (Correct Alternative)

A4: None of these

72) Under provision of Section 138A of the Customs Act 1962, “culpable mental state” includes ?

A1: intention

A2: knowledge of a fact and belief in

A3: reason to believe

A4: All of these – (Correct Alternative)

73)The offences by companies under the Customs Act ,1962 are dealt under which section?

A1: 140 – (Correct Alternative)

A2: 138

A3: 127

A4: 131

74) Conveyances and goods in a Customs area are subject to control of whom ?

A1: Custodian of goods

A2: Central Industrial Security Force

A3: Officer of Customs – (Correct Alternative)

A4: None of these

75) Which of the following under Section 138C of the Customs Act, 1962 is admissible as evidence?

A1 : a microfilm of a document

A2 : a facsimile copy of a document

A3 : a statement contained in a document and included in a printed material produced by a computer

A4 : **All of these – (Correct Alternative)**

76) Under the provisions of Section 143AA of the Customs Act, 1962, the CBIC may simplify or provide different procedures, etc. in order to....?

A1 : maintain transparency in the import and export documentation

A2 : expedite clearance or release of goods entered for import or export

A3 : reduce the transaction cost of clearance of importing or exporting goods

A4 : **All of these – (Correct Alternative)**

77) The Licence for Custom's Broker, under the Customs Act, 1962 is issued under the provisions of which section?

A1 : 141

A2 : **146 – (Correct Alternative)**

A3 : 149

A4 : 136

78) Which of the following provisions in respect to amendment of document is incorrect?

A1 : Amendment in bill of entry can be done before clearance of imported goods

A2 : Amendment in shipping bill can be done before export of goods

A3 : Amendment in bill of entry can be done after clearance of imported goods without documentary evidence – (Correct Alternative)

A4 : All of these

79) How many Participating Government Agencies are on board E-Sanchit application under SWIFT programme as on 30.12.2020.?

A1 : 51

A2 : 50

A3 : 53 – (Correct Alternative)

A4 : None of these

80) Supporting documents for justification of claim of Duty exemption or fulfillment of CCR(Compulsory Compliance Requirement) are to be mandatorily uploaded in E- Sanchitalongwith Bill of Entry with effect from?

A1 : 15.01.2021 – (Correct Alternative)

A2 : 15.07.2020

A3 : 15.04.2021

A4 : None of these

81) The appeal filed by the importer against the Faceless Assessment will be taken up by ?

A1 : Commissioner (Appeals) having jurisdiction where the Bill of Entry has been assessed by the Faceless Assessment Group.

A2 : Commissioner (Appeals) having jurisdiction over the port of Import where the consignment is imported – (Correct Alternative)

A3 : Commissioner (Appeals) Faceless assessment at Delhi

A4 : None of these

82) Items which are prohibited for imports can be imported by SEZ unit with the prior approval of ...?

A1 : Development Commissioner of SEZ

A2 : Board of Approval – (Correct Alternative)

A3 : Additional Secretary, Ministry of Commerce

A4 : None of these

83) Destruction of goods by an SEZ unit can be done with the.....?

A1 : permission of Authorized Officer in the presence of Specified Officer

A2 : permission of Development Commissioner in the presence of Specified Officer

A3 : permission of Specified Officer in the presence of Authorized Officer – (Correct Alternative)

A4 : permission of Development Commissioner in the presence of Authorized Officer

84) What time limit has been prescribed for issuing speaking order in case where the importer does not accept the reassessment?

A1 : 15 days – (Correct Alternative)

A2 : 30 days

A3 : 45 days

A4 : 7 days

85) How many copies of the Import Certificate for the import of Narcotic Drugs and Psychotropic substances are issued by the Issuing authority?

A1 : 4

A2 : 5

A3 : 6

A4 : 7 – (Correct Alternative)

86)As per NDPS Rules,1985 the Narcotics Commissioner shall issue or deny the Import Certificate for the import of Narcotic Drugs and Psychotropic substances from the receipt of an application completed in all respects within a period of ...?

A1 : 15 days

A2 : 21 days – (Correct Alternative)

A3 : 28 days

A4 : None of these

87)As per NDPS (Regulation of Controlled Substances) Order,1993 every importer or exporter of any controlled substance shall preserve the records of daily account of activities for a period of ...?

A1 : Two years – (Correct Alternative)

A2 : six months

A3 : Eighteen months

A4 : None of these

88) As per NDPS (Regulation of Controlled Substances) Order,1993 every registered person under the order shall file a quarterly return of Receipt, Import, Sale, Consumption or Export of controlled substance with.....?

A1 : Narcotics Commissioner, Gwalior

A2 : Drug Controller of India, New Delhi

A3 : Zonal director, Narcotics Control Bureau – (Correct Alternative)

A4 : None of these

89)Authorized Officer making investigations /enquiry in respect of safeguard quantitative restrictions under Safeguard Measure (Quantitative

Restrictions) Rules,2012 shall not be below the rank of ..?

A1 : Deputy Director General of Foreign Trade

A2 :Additional Director General of Foreign Trade – (Correct Alternative)

A3 : Asst. Director General of Foreign Trade

A4 : Director General of Foreign Trade

90)The safeguard quantitative restrictions imposed under Safeguard Measure (Quantitative Restrictions) Rules,2012 in no case shall not be imposed beyond a period of....?

A1 : 05 years

A2 : 07 years

A3 : 10 years

A4 : None of these

91) Which of the following statements are true with regard to First Check Appraisalment of imported goods?

i) Imported goods may be examined prior to assessment

ii) Importer may request for examination of the goods before assessing the duty liability

iii) Customs Assessing officer or Deputy/Assistant Commissioner feels the goods are required to be examined before assessment

A1: Statements (i) and (ii) are only true

A2: Statements (ii) and (iii) are only true

A3: Statements (i) and (iii) are only true

A4: Statements (i), (ii) and (iii) are true

92) Which of the following is NOT TRUE in respect of facilities granted to importers/exporters having AEO-T2 certificate

A1: self-sealing of export goods without the requirement to seek case to case base permission from the authorities

A2: will not be subjected to regular transactional PC Audit and Onsite PC Audit will be conducted once in three years.

A3: Facility to paste MRP Sticker in their premises may be given

A4: None of these

93) Under Arms Rules,2016, licence for temporary import of arms and ammunition specified in category III of Schedule 1 to International sports person for participation in shooting events in India may be granted?

A1: One month prior to the expected date of arrival of the sports person in India

A2: Two months prior to the expected date of arrival of the sports person in India

A3: Three months prior to the expected date of arrival of the sports person in India

A4: Six months prior to the expected date of arrival of the sports person in India

94) Under Arms Rules,2016, licence for temporary import of arms and ammunition specified in category III of Schedule 1 to a foreign visitor to display such arms and ammunition at a trade show in India may be granted?

A1: One month prior to the expected date of arrival of the sports person in India

A2: Two months prior to the expected date of arrival of the sports person in India

A3: Three months prior to the expected date of arrival of the sports person in India

A4: Six months prior to the expected date of arrival of the sports person in India

95) B-17 Bond executed by the Export Oriented Unit (EOU) is taken for an amount equivalent to....?

A1:25% of the duty foregone on the sanctioned requirement of Capital Goods + the duty foregone on raw material required for Three (3) months.

A2:15% of the duty foregone on the sanctioned requirement of Capital Goods + the duty foregone on raw material

required for Three (3) months.

A3:25% of the duty foregone on the sanctioned requirement of Capital Goods + the duty foregone on raw material

required for Six (6) months.

A4:15% of the duty foregone on the sanctioned requirement of Capital Goods + the duty foregone on raw material

required for Three (3) months

96) Which of the following is TRUE in respect of exemption from furnishing of bank guarantee by Export Oriented Unit (EOU)

A1:units which have achieved positive NFE, are in existence for the last 3 years and have not been issued any Show cause Notice (SCN) on grounds other than procedural violations or confirmed demand during the preceding three years

A2:units which have achieved positive NFE, are in existence for the last 3 years having a turnover of Rs 5 crores and have not been issued any Show cause Notice (SCN) on grounds other than procedural violations or confirmed demand during the preceding three years

A3: units which have achieved positive NFE, are in existence for the last 3 years having a turnover of Rs 2 crores and have not been issued any Show cause Notice (SCN) on grounds other than procedural violations or confirmed demand during the preceding three years

A4: units which have achieved positive NFE, are in existence for the last 3 years having a turnover of Rs 3 crores and have not been issued any Show cause Notice (SCN) on grounds other than procedural violations or confirmed demand during the preceding three years

97) Which of the following is TRUE with respect to the depreciation allowed for capital goods other than computers and peripherals to an Export Oriented Unit (EOU)

A1: First year (every quarter)-5%, Second year (every quarter)-4%, Third year (every quarter)-3%, Fourth and Fifth year (every quarter)-2% & and thereafter every quarter 1.5 %

A2: First year (every quarter)-4%, Second year (every quarter)-3%, Third year (every quarter)-3%, Fourth and Fifth year (every quarter)- 2.5% & and thereafter every quarter 2%

A3: First year (every quarter)-5%, Second year (every quarter)-3%, Third year (every quarter)-2.5%, Fourth and Fifth year (every quarter)-2% & and thereafter every quarter 1.5%

A4: First year (every quarter)-4%, Second year (every quarter)-3%, Third year (every quarter)-2.5%, Fourth and Fifth year (every quarter)-2% & and thereafter every quarter 1.5 %

98) Which case is not to be taken by SVB for investigation in case of related party import?

A1: where value of imported goods is less than Rs.1 lakh

A2: where value of imported goods is less than Rs.2 lakh

A3: where value of imported goods is less than Rs.5 lakh

A4: where value of imported goods is less than Rs.10 lakh

99) Which of the following statement is Not True in terms of facilities extended to AEO-T1 as per Authorized Economic Operator (AEO) scheme ?

A1: Separate space is earmarked in Custodian's Premises

A2: Investigations to be completed within 6-9 months

A3: Disbursal of drawback in 72 hours of filing of EGM

A4: None of these

100) The frequency of review of AEO-T2 status, to ensure continued adherence to the conditions and standards of grant of certificate of AEO status by the applicant, will be

A1: Two years

A2: Three years

A3: Five years

A4: None of these

101) Which of the following statements is True. One-time extension for the period to submit Installation Certificate for the imported Capital goods under EPCG scheme can be given by the concerned RA ?

A1: for a maximum period of 06 months

A2: for a maximum period of 03 months

A3: for a maximum period of 12 months

A4: for a maximum period of 09 months

102) An EOU/EHTP/STP unit may be allowed by concerned Customs Authorities to donate imported computers and computer peripherals to school run by Central government or state government

A1: without payment of duty other than applicable taxes under GST Law one year after their import and use

A2: without payment of duty other than applicable taxes under GST Law two years after their import and use

A3: without payment of duty other than applicable taxes under GST Law three years after their import and use

A4: None of these

103) What is the limit of penalty that can be imposed on the authorised carrier who contravenes any provisions of Sea Cargo Manifest and Transshipment Regulations, 2018?

A1: Rs 25,000

A2: Rs 50,000

A3: Rs 1,00,000

A4: Rs 2,00,000

104) Before which authority an appeal can be filed by a person aggrieved by any decision or order passed under Sea Cargo Manifest and Transshipment Regulations 2018?

A1: Customs, Excise and Service Tax Appellate Tribunal

A2: Commissioner (Appeals)

A3: Chief Commissioner of Customs

A4: None of these

105) After how much period the interest shall be payable on amount of duty payable at the time of clearance of goods from warehouse?

A1: Beyond a period of 30 days from the date of deposit in warehouse

A2: Beyond a period of 90 days from the date of deposit in warehouse

A3: Beyond a period of 180 days from the date of deposit in warehouse

A4: Beyond a period of 365 days from the date of deposit in warehouse

106) When can the warehousing bond be cancelled?

A1: After all the goods have been cleared for home consumption or exported or transferred

A2: After all the goods have been duly accounted for

A3: After all amounts due on account of such goods have been paid

A4: All of these

107) In case of transshipment of goods directly between two sea ports, which of the following statement is correct?

A1: The authorised carrier has to execute a bond

A2: The authorised carrier has to execute a bond with a bank guarantee

A3: No bond and bank guarantee have to be executed

A4: Duty on the goods has to be paid before transshipment

108) The Jurisdictional Commissioner of Customs can extend the period of completion of audit by _____

- A1: From 10 days to 20 days
- A2: From 20 days to 30 days
- A3: From 30 days to 60 days**
- A4: From 60 days to 90 days

109) How many persons other than an F-Card holder can be employed by a Customs Broker?

- A1: Not more than 50
- A2: Not more than 20
- A3: Not more than 100
- A4: Without any limit**

110) Power to search premises are vested under which Section of the Customs Act, 1962 ?

- A1: 106A
- A2: 107
- A3: 105**
- A4: 106

111) The penalties for contravention, not expressly mentioned under the Customs Act 1962 are envisaged under Section

- A1: 118
- A2: 124
- A3: 117**
- A4: 128

112) Where any goods are seized under Section 110(1) of the Customs Act 1962 and no show cause notice in respect of the seized goods is issued the goods shall be returned if Show Cause Notice is not issued within

- A1: one year
- A2: three months
- A3: six months**

A4: None of these

113) If any person resists or refuses to allow a radiologist to screen or take X-ray pictures of his body in accordance with an order made by a magistrate under Section 103 of the Customs Act 1962, shall be punishable with

A1: imprisonment for a term which may extend to one year or with fine or both

A2: imprisonment for a term which may extend to six months

A3: imprisonment for a term which may extend to two years

A4: imprisonment for a term which may extend to six months or with fine or both

114) A person shall be punishable with imprisonment for a term which may extend to seven years and with fine in the case of an offence related to

A1: any goods, the market price of which exceeds Rs. One crore

A2: the evasion or attempted evasion of duty exceeding Rs. Fifty lakhs

A3: such categories of prohibited goods as the Central Government may, by notification in the official gazette specify

A4: All of these

115) Which of the following ,under Section 135 of the Customs Act, 1962, without prejudice to any action may be taken under this Act, is correct ?

A1: in relation to any goods, concerned in misdeclaration of value or evasion of any duty chargeable thereon

A2: fraudulently avails of or attempts to avail of drawback

A3: attempts to export any goods which he knows or has reason to believe are liable to confiscation under Section 113 of the Customs Act 1962

A4: All of these

116) Which of the following Officers are hereby empowered and required to assist officers of Customs in the execution of the Customs Act 1962?

A1: Officers of Central Excise/CGST Department

A2: Officers of Navy

A3: Officers of Police

A4: All of these

117) An order, decision, summons, notice or any other communication under the Customs Act, 1962 may be served in which of the following modes ?

A1: by a registered or speed post or courier with acknowledgement due

A2: by sending it to the E-mail address as provided by the person

A3: by giving or tendering it directly to the addressee or his Customs Broker

A4: All of these

118) Protection of action taken under the Customs Act 1962 for anything which is done, or intended to be done in good faith by Central Government or any officer of the Government or a local authority is granted under which Section?

A1: 141

A2: 155

A3: 150

A4: None of these

119) Under the provisions of Section 127(I) Settlement Commission can send a case back to proper officer ?

A1: if it is of opinion that applicant has not cooperated in proceedings before it

A2: if applicant has not attended the hearings on given dates

A3: if it is revealed that applicant has not disclosed material facts of the case

A4: All of these

120) Which of the following statement is not correct in respect of amendment of an Import/Arrival Manifest?

A1: Amendment can only be done after adjudication

A2: Minor amendments can be done without adjudication.

A3: Major amendment involving fraudulent intention needs to be adjudicated.

121) Which of the following statement regarding retesting is not correct?

A1: Importer can request for re-test.

A2: Department can get retesting on its own

A3: Re-testing can't be denied in any condition.

A4: A second re test can be done if the consignment is still in custom control

122) What is correct in terms of provisional assessment?

A1: The proper officer is required to estimate the duty to be levied.

A2 The importer/Exporter is required to execute a bond

A3: Furnish a security in form of Bank guarantee or cash deposit as convenient to the Importer.

A4: All of these

123) If consequent to the final assessment any tax amount becomes payable by the taxpayer then interest is calculated from which date?

A1: The date of final assessment

A2: The first day of the month of provisional assessment

A3: From the first day after due date for tax payment

A4: None of these

124) The charging section as per Customs Act, 1962 is

A1: 12

A2: 46

A3: 50

A4: None of these

125) What happens if the importer does not clear the goods within 30 days, which are freely importable?

A1: The custodian may sell the goods with the permission of proper officer

A2: The Customs may confiscate the goods

A3: The importer may auction the goods

A4: None of these

126) Whether an importer has to compulsorily take the services of a Customs Broker?

A1: Yes, as per Customs Act

A2: Yes, as per the Customs Brokers Regulations

A3: No, Importer can self-clear consignment as well the

A4: None of these

127) IEC has to be obtained from

A1: DGFT

A2: Customs

A3: GST

A4: All of these

128) E-sanchit is.....

A1: Paperless processing of documents under SWIFT wherein supporting documents can be uploaded online

A2: Online assessment

A3: Uploading of manual assessment Bill of Entry in EDI

A4: None of these

129) New Pneumatic Rubber Tyres' are classifiable under which of the following chapters?

A1: Chapter 59

A2: Chapter 68

A3: Chapter 19

A4: Chapter 40

130) Acid Blacks Azo Dyes' are classifiable under which of the following chapters?

A1: Chapter 32

A2: Chapter 72

A3: Chapter 59

A4: Chapter 62

131) In case of imported articles of food, who shall take its sample?

A1: The authorised officer of the FSSAI

A2: The authorised officer of DGFT

A3: The authorised officer of Police

A4: The authorised officer of the Food import council

132) The nodal Ministry to deal with the trans-boundary movement of the hazardous wastes is-

A1: Ministry of Environment and Forest

A2: Ministry of Finance

A3: Ministry of Home affairs

A4: Ministry of Agriculture

133) What is ITC(HS)?

A1: Important Trade Classification (Harmonized System)

A2: Import Trade Classification (Harmonized and Systematic)

A3: Import Trade Classes (Harmonized System)

A4: Import Trade Classification

134) What is the time limit for filing refund claim for refund of duty u/s 27 of the Customs Act, 1962?

A1: One month from the relevant date.

A2: Three months from the relevant date

A3: Six months from the relevant date

A4: One year from the relevant date

135) If the exporter finds that the amount of drawback paid is less than what is due, then he

A1: Can only file a letter of protest

A2: Cannot claim the difference

A3: May file a supplementary drawback claim

A4: None of these

136) The value for personal carriage of gems and jewellery items, by a person authorized by the SEZ unit, for holding or participating in overseas exhibitions, with the prior approval of competent authority subject to conditions mentioned in the SEZ Rules, 2006 is ?

- A1: not exceeding US\$ One million
A2: not exceeding US \$ Two million
A3: not exceeding US \$ Four million
A4: None of these

137) Appeal against order passed by CESTAT in respect of valuation of imported goods lies with-

- A1: Supreme court of India**
A2: High Court
A3: JS (RA)
A4: Central government

138) Export Data Processing and Monitoring system (EDPMS) for monitoring exports of goods and software has been developed by?

- A1: CBIC
A2: RBI
A3: DGFT
A4: None of these

139) Uncleared Article of food means an imported article of food consignment for which delivery is not taken after the receipt of NOC from Food Authority (FSSAI) within a period of

- A1: 15 days
A2: 21 days
A3: 30 days
A4: 45 days

140) After the recommendation of AEO Programme Team, the AEO Program Manager shall inform the applicant seeking AEO-T2 certificate including the issue of certificate within a period of ?

- A1: 15 days
A2: 30 days
A3: 45 days

A4: 21 days

141) The expression “any person” used in Section 135 of the Customs Act 1962 means

A1: only one person

A2: more than one person

A3: both (a) and (b)

A4: None of these

142) The definition of “goods” as per Customs Act, 1962 does not include

A1: Stores

A2: Currency and negotiable instruments

A3: Baggage

A4: None of these

143) What is the document to be filed for exports of goods through land Customs Station (LCS)?

A1: Shipping Bill

A2: Bill of Export

A3: Bill of Entry

A4: None of these

144) Customs Duty on exports is paid on

A1: CIF value

A2: CIF plus 1% value

A3: FOB value –

A4: None of these

145) Which of the following Animals is not specified to be live-stock as per the Live Stock Importation Act?

A1: Dog

A2: Goat

A3: Pigeon

A4: Rabbit

146) The Sub-heading as per the Customs Tariff consists of digits.

A1: 8

A2: 7

A3: 6

A4: 4

147) Definition of assessment of goods as per Customs Act, 1962 includes.....

i. Tariff classification

ii. Determination of duty

iii. Determination of value

A1: Only i

A2: i and ii

A3: i, ii and iii

A4: Only iii

148) Which of the following about SEZs is correct?

A1: SEZ is treated as domestic territory

A2: SEZ is treated as domestic territory but supplies to SEZs are deemed exports

A3: SEZ is treated as foreign territory for authorised operations

A4: None of these

149) Kimberley Process Certification Scheme is associated with the import of which commodity?

A1: Rough Diamond

A2: Gold

A3: Gold Jewellery

A4: Precious stone

150) Who is Proper Authority to grant license to a Private customs bonded Warehouse?

A1: Assistant Commissioner of Customs

A2: Deputy Commissioner of Customs

A3: Principal Commissioner/ Commissioner of Customs

A4: CBIC