

1. Duty of customs leviable on 'COVID-19 vaccine' falling under Chapter 30 of the First Schedule of the Customs Tariff Act, 1975 when imported into India by Central Government or State Governments is
  - A. **NIL**
  - B. 7.5 percent
  - C. 10 percent
  - D. 5 percent
2. Which of the following is a major amendment in IGM?
  - A. Conversion from one unit of measurement to another
  - B. **Commodity description**
  - C. Correcting any spelling mistakes.
  - D. Changing the Importers address only.
3. Which of the following is correct with respect to Provisional release of goods:
  - A. It is Provisional Assessment
  - B. It is done under Section 18 of the Customs Act 1962
  - C. Both A & B
  - D. **None of the above**
4. Under Project Import, spare parts and consumables can be imported up to .....of the assessable value of goods.
  - A. 5%
  - B. **10%**
  - C. 15%
  - D. None of the above
5. Which of the given Statement/s is/are correct Statement I. A decision or order passed by the Principal Commissioner of Customs as an adjudicating authority is final and non-appealable. Statement II. Any person aggrieved by any decision or order passed by the Joint Commissioner of Customs as an adjudicating authority may appeal to the Principal Commissioner of Customs within prescribed time limit.
  - A. Only Statement I is correct.
  - B. Only Statement II is correct.
  - C. Both Statements are correct
  - D. **None of the statements is correct.**
6. Which of the following statements about notified goods is NOT correct?
  - A. **No person shall, after the expiry of thirty days from the notified date, keep or store any notified goods at any place other than the intimated place**
  - B. A true and complete account of the notified goods needs to be kept by the

- person who is in possession of these goods.
- C. Where any notified goods have been sold, such goods shall not be taken from one place to another unless these are accompanied by a voucher.
- D. If any person intends to shift any notified goods to any other place, an intimation needs to be submitted to the proper officer.
7. The monitoring of utilization of goods imported or procured from the Domestic Tariff Area by the Developer in a SEZ) is done by
- A. The Specified Officer
- B. The Development Commissioner
- C. The Approval Committee**
- D. None of the above
8. Which of the following statements is "Correct" while calculating the time prescribed for filing appeal against an order under the Customs Act, 1962
- A. Time for obtaining the certified copy may be excluded
- B. Appeal can be filed on next working day if the last day is a holiday
- C. If appeal is sent by Registered post, date of actual receipt of appeal at the appellate authority will be considered
- D. All of the above**
9. Which of the following acts may be done by the owner of the warehoused goods after warehousing the same
- A. Inspect the goods
- B. Sort the goods
- C. show the goods for sale
- D. All of the above**
10. E-payment of Customs duty is mandatory for importers paying duty of Rs. .... per Bill of Entry
- A. Rs. 10,000/-
- B. Rs 50,000/-
- C. Rs 1,00,000/-**
- D. Rs 25,000/-
11. Which of the following statement/s is/are correct As per Postal Export( Electronic Declaration and Processing) Regulations, 2022, For export of goods by post the exporter or his authorised agent shall make an entry thereof through an electronic declaration in the forms:
- i. Postal Bill of Export-III(PBE-III) for postal exports effected through e-commerce.
- ii. Postal Bill of Export-IV (PBE-IV) for all other postal exports
- iii. Postal Shipping Bill for all kinds of exports

- A. **i & ii**  
B. Only i  
C. Only iii  
D. None of them.
12. Deputy Director or Assistant Director of Revenue Intelligence has all the powers of Deputy Commissioner or Assistant Commissioner of Customs with jurisdiction exercisable to .....
- A. city where they are posted  
B. zone where they are posted  
C. **the whole of India**  
D. none of the above
13. As per the Food Safety and Standard (Import) Regulations, 2017, the balance of unconsumed articles of food meant for consumption by the foreign sportspersons of an exporting country for the duration of their stay or event
- A. can be donated to the sports association subject to the permission from AO/FSSAI without payment of duty  
B. **shall be re-exported to its country of origin under intimation to AO/FSSAI**  
C. can be donated to the sports association subject to the permission from AO/FSSAI after payment of duty  
D. can be disposed off.
14. Safeguard measures shall, unless revoked earlier or extended further, cease to have effect on expiry of
- A. After one year.  
B. More than ten years  
C. **Four years from the date of such imposition**  
D. Initial period of five years.
15. Which is the correct answer in respect of Safeguard measures?
- (A) It shall not apply to articles imported by a unit in a special economic zone (SEZ)  
(B) It shall apply only to the portion of the articles used in the manufacture of any goods cleared into the domestic tariff area when imported by a unit in the SEZ.  
(C) **Both A and B above**  
(D) None of the above.
16. Any person who contravenes any provisions of the Customs Act, 1962, with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention shall be liable to a penalty not exceeding.....
- A. Rupees Four Lakh

- B. Rupees Fifty thousand  
C. Rupees One lakh  
D. Rupees Two lakh
17. As per Customs Audit Regulations, 2018 the proper officer shall give not less than ..... advance notice to the auditee to conduct audit at the premises of the auditee.  
A. 07 days  
B. 30 days  
C. 10 days  
D. 15 days
18. Who among the following can specify the limits of the Customs Area  
A. Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Customs  
B. Central Board of Indirect Taxes and Customs  
C. Jurisdictional Additional Commissioner of Customs  
D. **Jurisdictional Pr. Commissioner/ Commissioner of Customs**
19. CAROTAR Rules 2020 are applicable to:  
A. All the Imports of goods into India  
B. **Import of all goods into India where preferential rate of duty in terms of a trade agreement is claimed.**  
C. All the Imports of goods into India wherein by virtue of any Notification less effective rate of duty is claimed.  
D. All the goods intended to be exported from India
20. Which of the following category of goods cannot be confiscated under section 111 of the Customs Act, 1962?  
A. Any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport  
B. **Any goods attempted to be exported by sea or air from any place other than a customs port or customs airport**  
C. Any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof  
D. Any dutiable or prohibited goods found concealed in any manner in any conveyance.
21. Which of the following given Statement/s is/are correct in regard respect of CAROTAR 2020: Principal Commissioner of Customs / Commissioner of Customs may dis-allow the claim of preferential rate of duty without further verification, where: State-ment  
i. The importer relinquishes the claim Statement.  
ii. The information and documents furnished by the importer and available on

record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin. Statement

iii. The Deputy Commissioner thinks that it would take long time for verification of Certificate of Origin.

- A. Statement I and Statement III are correct, but Statement II is not correct.
  - B. Statement II and Statement III are correct, but Statement I is not correct
  - C. Statement I and Statement II are correct, but Statement III is not correct.**
  - D. All statements are correct.
22. If the bill of entry is not filed within the time specified in the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 and the proper officer of Customs is satisfied that there was no sufficient cause for such delay, the importer shall be liable to pay charges for late presentation of the bill of entry at the rate of .....for the initial three days of default
- A. Rupees two thousand per day
  - B. Rupees five thousand per day**
  - C. Rupees four thousand per day
  - D. Rupees three thousand per day
23. Which of the following items is not specified under Section 123 of Customs Act, 1962, where the burden of proof of smuggled goods is discussed.
- A. Silver Jewellery**
  - B. Cigarettes
  - C. Gold Jewellery
  - D. Watches
24. Which of the following is NOT included in "General Power to make Regulations" by the Board under Section 157 of the Customs Act, 1962?
- A. the time and manner of finalisation of provisional assessment
  - B. the manner of clearance or removal of imported or export goods
  - C. the circumstances under which, and the manner in which, supplementary notice may be issued
  - D. None of the above**
25. Consider the following statements for the purpose of valuation rules for import goods, in case of identical or similar goods, choose the correct alternative from the following.
- i). Produced in the same country in which goods being valued were produced.
  - ii) Produced by the same manufacturer or producer
  - iii) Produced by different manufacturer or producer, where no such goods were available from same person
- A. i, ii**

- B. i and iii
- C. ii and iii
- D. **i, ii and iii.**

26. The term IRN in respect of ICEGATE stands for

- A. Interchange of Registration Number
- B. Image of Records Noted
- C. Interface for Records Noting
- D. **Image Reference Number**

27. Which of the following statement/s is/are correct in respect of amended Bill of Entry (Forms) Regulations, 2021 when the consignment is arriving from Sri Lanka: Statement I. In case of a customs airport, the bill of entry is to be filed before the end of the day of the arrival of the aircraft carrying the goods at the customs airport. Statement II. In case of a customs port, the bill of entry is to be filed before the end of the day preceding the day on which the vessel carrying the goods arrives at the customs port.

- A. **Only Statement I is correct**
- B. Only Statement II is correct
- C. Both Statement I & II are correct.
- D. None of them are correct.

28. Which of the following statements is correct w.r.t. Courier Imports and Exports (Clearance) Regulations, 1998

- A. the dutiable goods and samples to be imported can be packed together in identifiable courier company bags.
- B. **the free gifts and samples to be imported can be packed together in identifiable courier company bags.**
- C. the documents and free gifts to be imported can be packed together in identifiable courier company bags.
- D. the documents and samples to be imported can be packed together in identifiable courier company bags.

29. Which of the following is not correct: An importer can relinquish the title of the imported goods and not be liable to pay duty

- A. where no offence appears to have been committed under Customs Act 1962.
- B. **after an order for clearance of the goods for home consumption is made**
- C. before an order for clearance of the goods for home consumption is made
- D. before an order permitting deposit of goods for warehousing is made

30. Which of the following is NOT included in "General Power to make Rules" by the Board under Section 156 of Customs Act, 1962
- A. the due date and the manner of making deferred payment of duties under Customs Act
  - B. the manner of determining the transaction value of the imported goods under Customs Act
  - C. the detention and confiscation of prohibited goods under the Customs Act.
  - D. **the form and manner in which an application for refund shall be made under section 27**
31. Which is not the function of the Turant Suvidha Kendra
- (A) Defacing of documents/ permits licences, wherever required
  - (B) Accept Bond or Bank Guarantee
  - (C) Debit of documents/ permits/ licences, wherever required
  - (D) **Accept Bill of Entry for assessment**
32. As per Customs Brokers Licensing Regulations, 2018 "G card holder" means a person who has passed the examination referred to in ..... and has been issued a photo identity card in Form G.
- (A) regulation 09
  - (B) regulation 11
  - (C) **regulation 13**
  - (D) none of the above
33. In which of the following cases, an Appeal against the order cannot be filed in Customs, Excise and Service Tax Appellate Tribunal (CESTAT) ?
- A. An order passed by the Commissioner (Appeals) under section 128A of the Customs Act, 1962
  - B. **An order related to any goods imported or exported as baggage passed by the Commissioner of Customs**
  - C. An order related to dutiable goods passed by the Commissioner of Customs
  - D. An order related to prohibited goods passed by the Principal Commissioner of Customs
34. The rate of duty of customs leviable on 'Vessels For Breaking Up' (CTH 8908 00) when imported into India, is
- A. 7.5%
  - B. 5%
  - C. **NIL**
  - D. 10%

35. The rate of duty applicable to imported goods cleared from a warehouse is the rate in-force on the date of
- A. filing of Warehouse bill of entry
  - B. date of clearance of goods for warehousing
  - C. **filing of Ex-Bond Bill of Entry**
  - D. filing of Home consumption bill of entry
36. Arrest in respect of an offence punishable under the Customs Act 1962, should be effected only in cases which may include:
- A. unauthorised importation in baggage where the market value of the goods is Rs. 50,00,000/- (Rupees Fifty Lakh) or more
  - B. fraudulent evasion of duty involving Rs2,00,00,000/- (Rupees Two Crore) or more
  - C. **Both A and B**
  - D. None of the above
37. Relevant date for determining the Rate of Exchange for bill of entry for warehousing will be
- A. The date of presentation of bill of entry for clearance of warehoused goods for home consumption
  - B. The date of bill of lading
  - C. The date of entry inwards
  - D. **The date of presentation of bill of entry for warehousing**
38. Under CBLR 2018, obligations of a Customs Broker do not include:
- A. to join investigations promptly in the event of an inquiry against them or their employees
  - B. to obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker.
  - C. to verify correctness of IEC, GSTIN and identity of his client at the declared address.
  - D. **to enrol himself in more than one Customs Brokers' Association, at a given time, in a particular jurisdiction.**
39. As per Postal Export (Electronic Declaration and Processing) Regulations, 2022 which of the following is correct. The term "authorised agent"
- A. is a person authorised by an exporter who has a valid license under the Customs Brokers Licensing Regulations, 2018
  - B. It includes an employee of the Customs broker who has been issued a photo identity card in Form G of the said regulations
  - C. **Both A and B above**
  - D. None of the above.



40. As per Deferred Payment of Import Duty Rules, 2016 who shall not be allowed to make the deferred payment of duty.
- A. An eligible importer who fails to pay duty in full by due date more than twice in a period of three consecutive months
  - B. An eligible importer who fails to pay duty in full by due date more than twice in a period of six consecutive months
  - C. An eligible importer who fails to pay duty in full by due date more than once in a period of six consecutive months
  - D. An eligible importer who fails to pay duty in full by due date more than once in a period of three consecutive months**
41. Which of given options is correct in view of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Where the buyer and seller are related, the transaction value .....
- A. shall be accepted on the basis of undertaking from the supplier that they will not supply such goods again.
  - B. A. shall be accepted on the basis of undertaking from the importer that they will not import such goods again.
  - C. shall not be accepted even if it is provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.
  - D. shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.**
42. In which of the following cases, amount of refund can be credited to the Consumer Welfare Fund
- A. Amount related to refund of export duty as specified in Section 26
  - B. Amount related to drawback of duty payable under section 75
  - C. Amount related to drawback of duty payable under section 74
  - D. None of the above**
43. The warehoused capital goods intended for use in any warehouse wherein manufacture or other operations have been permitted under 65 of the Customs Act 1962, may remain in the warehouse \_\_\_\_\_
- A. till the expiry of one year from the date of order of warehousing.
  - B. till the expiry of three years from the date of order of warehousing.
  - C. till their consumption or clearance from the warehouse.**
  - D. till the expiry of five years from the date of order of warehousing.

44. Penalty for fraudulent utilization of input tax credit for claiming refund is levied under ..... of the Custom Act 1962
- A. Section 115
  - B. Section 114 AB
  - C. Section 114 AA
  - D. **Section 114 AC**
45. The six-digit level commodity/product code provided by the Harmonized System (HS) is called.
- A. Heading
  - B. Tariff item
  - C. **Subheading**
  - D. None of the above
46. Which of the following is not included in the definition of 'customs station' under the Customs Act, 1962?
- A. International courier terminal
  - B. **Customs warehouse)**
  - C. Foreign post office
  - D. Customs port
47. Common Customs Electronic Portal can be notified by the Board under Section ..... of the Customs Act, 1962
- A. 154A
  - B. 154B
  - C. 154
  - D. **154C**
48. Under EPCG scheme, Specific Export Obligation (EO) for exporters of Green Technology Products, shall be ..... of EO as stipulated in the policy
- A. 60%
  - B. **75%**
  - C. 30%
  - D. 50%
49. The importer shall not be liable to pay the duty leviable on pilfered imported goods if the goods are.
- A. pilfered after the unloading but restored to the importer after pilferage
  - B. **pilfered after the unloading but before the order of clearance made by the proper officer**
  - C. pilfered after the order of clearance made by the proper officer
  - D. All of the above

50. The drawback amount or rate determined under Drawback Rules 2017 shall not exceed .....of the export product.
- A. one fourth of the FOB value.
  - B. one third of the market price**
  - C. half of the FOB value
  - D. one tenth of the market price
51. Advance Authorisation scheme is meant for duty free import of
- A. Inputs used for export production**
  - B. Machinery for export production
  - C. A and B both
  - D. None of the above
52. Under Section 17 of the Customs Act 1962, which of the following assessment of duty is not allowed:
- A. Self-Assessment
  - B. Re-assessment
  - C. Provisional Assessment**
  - D. Both A & B
53. Under section 100 of the Customs Act, 1962, power to search suspected persons applies to the following persons:
- i) Any person who has landed from or is about to board or is on board a foreign going aircraft
  - ii) Any person who has landed from abroad or is about to board or is on board any vessel within the Indian Customs waters.
  - iii) Any person who has got out of, or is about to get into, or is in a vehicle which has arrived from any place outside India.
  - iv) Any person in a customs area. Choose the correct answer from the following options:
- A. i & ii only
  - B. ii only
  - C. i, ii, iii & iv**
  - D. i, ii & iii only
54. Carry bags made of virgin or recycled plastics having thickness more than ..... are allowed to be imported w. e. f. 31.12.2022 as per Plastic Waste Management Rules, 2022 as amended.
- A. 60 microns
  - B. 90 microns
  - C. 75 microns
  - D. 120 microns**

55. Which of the following is true with regard to amendment of a shipping bill after the export goods have been exported?
- A. No amendments are allowed.
  - B. The amendment may be allowed on the basis of documentary evidence which was in existence at the time the goods were exported**
  - C. The amendment may be allowed on discretion without any documentary evidence
  - D. The amendment may be allowed on the basis of documentary evidence which came in existence after the time the goods were exported
56. Which of the following is "Not Correct"? Provisions of Section 15 of the Customs Act, 1962 are applicable for date for determination of rate of duty of imported goods wherein.....
- A. goods entered for home consumption
  - B. goods cleared from a warehouse
  - C. goods imported by post**
  - D. none of the above
57. Which of the following statements is Not True for fulfilment of Export Obligation (EO) under EPCG Scheme
- A. Shipments under DFIA will be counted for fulfilment of EO
  - B. Royalty payments received by the Authorisation holder in freely convertible currency shall not be counted for discharge of EO
  - C. Foreign exchange received for R&D services shall be counted for discharge of EO under EPCG
  - D. All of the above
58. As per the provisions of 'Customs Audit Regulations, 2018', the proper officer with the previous approval of the Principal Commissioner/ Commissioner of Customs may do audit with the assistance of
- A. a Chartered Accountant
  - B. a Cost Accountant
  - C. an expert in the field of computer sciences
  - D. All of the above**
59. Goods of which value can be adjudged by an Assistant Commissioner for confiscation under section 113 of the Customs Act, 1962
- A. Above rupees two lakh but not exceeding rupees five lakhs
  - B. Above rupees five lakh but not exceeding rupees fifty lakhs
  - C. Above rupees one lakh but not exceeding rupees ten lakhs**
  - D. Above rupees one lakh but not exceeding rupees five lakhs

60. As per Intellectual Property Rights (Imported goods) Enforcement rules, 2007 based on the notice given by the right holder, who is the proper officer of Customs for suspending the clearance of imported goods suspected to be goods infringing intellectual property rights.
- A. **Assistant/Deputy Commissioner**
  - B. Appraising Officer
  - C. Additional Commissioner
  - D. Superintendent
61. As per Customs (Electronic Cash Ledger) Regulations, 2022 limit of the over the counter payment for deposit into the electronic cash ledger in case of a Government Department shall not exceed ..... in a day
- A. Five lakh rupees
  - B. **No limit**
  - C. fifty thousand rupees
  - D. One lakh rupees
62. Which of the following statement is TRUE
- A. Goods subject to minimum export price or export duty are eligible for RoDTEP scheme )
  - B. exports that are originating in third country but trans-shipped through India are eligible for RoDTEP scheme
  - C. Deemed Exports under Foreign Trade Policy are eligible for benefits under RoDTEP scheme
  - D. **Deemed Exports under Foreign Trade Policy are not eligible for duty credit under RoDTEP scheme**
63. Capital Goods intended for use in any 100% EOU can be kept in a warehouse till ..... from the date of an order permitting them to be deposited in warehouse
- A. the expiry of a period of five years
  - B. the expiry of a period of three years
  - C. the expiry of a period of one year
  - D. **their clearance from the warehouse (No Time Limit)**
64. Any goods seized under section 110 of the Customs Act, 1962, may pending the order of the adjudicating authority, be released provisionally to the owner under Section ..... of the Customs Act, 1962.
- A. **110A**
  - B. 110AA
  - C. 125
  - D. 110

65. If a review initiated before the expiry of anti-dumping duty has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding
- A. Five years
  - B. one year**
  - C. six months
  - D. one month
66. When any goods are confiscated under the Customs Act, 1962, ownership of such goods shall thereupon vest in .....
- A. The Central Government**
  - B. The proper officer confiscating the goods
  - C. The Custodian
  - D. The importer
67. In case of short landing of goods loaded in a conveyance for importation into India, the person-in-charge of the conveyance is liable for a penalty ..... that would have been chargeable on the goods not unloaded, had such goods been imported;
- A. not exceeding the amount of duty
  - B. not exceeding twice the amount of duty**
  - C. not exceeding 1.5 times
  - D. None of the above
68. Under which of the following events the goods imported into India are exempted from duty for display or use subject to re-export and conditions
- A. Agricultural Fair or exhibition
  - B. Trade Fair or Exhibition
  - C. Any event organised to promote cultural activity
  - D. All of the above**
69. As per Export Policy, supply of SCOMET items from DTA to SEZ shall require.
- A. Export Authorization from DGFT
  - B. No authorisation from DGFT.**
  - C. Authorization from Development Commissioner SEZ
  - D. None of the above
70. An exporter shall be categorized as status holder for Gems & Jewellery Sector on achieving export performance during the current and previous ..... financial years
- A. Four years
  - B. One year**

- C. Three years  
D. Two years
71. Who among the following shall decide whether any goods or services are required by a unit in SEZ for its authorised operations?  
**A. Development Commissioner**  
B. The Authorised officer  
C. The Approval Committee  
D. The Specified Officer
72. For the purpose of proper assessment of duty and to ensure correctness of trade statistics, importers/ exporters/ Custom Brokers should mandatorily declare the Unit Quantity Code (UQC) in the Bill of Entry/Shipping Bills, as indicated in  
**A. The Customs Tariff Act, 1975.**  
B. FTDR Act, 1992.  
C. The Customs Act, 1962  
D. Legal Metrology Act, 2009.
73. If the assessment is done provisionally by Faceless Assessment Group (FAG):  
**A. The bond and bank guarantee for the same are to be registered with the Turant Suvidha Kendra at the port of import**  
B. The finalisation of provisional assessment shall be done by the officers of FAG of the port of assessment.  
C. The bond and bank guarantee for the same are to be registered with the Turant Suvidha Kendra at the port of assessment  
D. None of the above
74. Foreign- going vessel as per Customs Act, 1962 includes? I. A vessel engaged in carriage of goods between any port in India and any port outside India II. A vessel engaged in fishing outside territorial waters of India  
A. Only I  
**B. I and II**  
C. Only II  
D. None
75. Which of the following is a taxable event under Customs Act, 1962?  
A. Unloading of imported goods at the customs port  
B. goods cleared for home consumption  
**C. entering of goods into Indian territorial waters**  
D. filling of bill of entry for home consumption
76. Every aircraft operator shall transfer passenger name record information to the

designated Customs systems not later than ..... before the departure time under Passenger Name Record Information Regulations, 2022

- A. **Twenty-four hours**
  - B. Thirty-six hours
  - C. Forty eight hours
  - D. Twelve hours
77. Which of the following sections of the Customs Act, 1962 deals with the grant of licence for Customs broker
- A. Section 146 A
  - B. Section 142
  - C. Section 150
  - D. **Section 146**
78. Under SWIFT, currently, which PGAs have connected their own systems with online message exchange mode:
- A. FSSAI and PQ.
  - B. AQCS
  - C. **Both A and B above**
  - D. None of the above
79. Which of the following conveyances shall not be liable for confiscation under the provisions of the Customs Act, 1962
- A. Any vessel which has been within the Indian Customs waters while constructed, altered in any manner for the purpose of concealing goods
  - B. Any conveyance which has been required to stop or land by the proper officer and fails to do so.
  - C. Any conveyance from which the whole or part of the goods is thrown overboard to prevent the seizure by an officer of customs
  - D. **None of the above**
80. In case of goods entered for home consumption, except for baggage and goods imported by post, and Bill of entry has been presented before the date of entry inwards, what will be the date for determination of rate of duty
- A. Date as opted or requested by the importer or the authorised representative
  - B. **Date of entry inwards**
  - C. Date of Bill of Lading
  - D. Date of filing of Bill of Entry
81. As per Customs Act, 1962 period of limitation for making an application to claim refund of duty or interest paid under protest is..... from the date of payment of such duty or interest
- A. Before the expiry of one year



- B. No Time limit**
- C. Before the expiry of nine months
- D. Before the expiry of six months
82. Import of dogs for breeding or any other commercial purposes is .....
- A. Permitted with authorisation from DGFT
- B. Permitted without authorisation from DGFT
- C. Not permitted**
- D. None of the above
83. Goods of like kind and quality” as per the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 does not mean.
- A. are commercially interchangeable with the goods being valued
- B. perform the same functions or different function**
- C. produced by the same person or a different person.
- D. export goods which are identical or similar in physical characteristics, quality and reputation as the goods being valued.
84. What is E-Sanchit?
- A. Facility provided by DGFT for applying for Import Authorisation.
- B. Facility for uploading supporting documents by authorised person on ICEGATE**
- C. Facility for registration of the Bill of Entry
- D. Facility for registration of Shipping BILL
85. As per Import policy, validity period of Import Authorisations for restricted items from the date of issue shall be ..... unless specified otherwise
- A. 24 months
- B. 18 months**
- C. 12 months
- D. None of the above
86. Computed value as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 shall include
- A. cost of production, manufacture or processing of export goods;
- B. charges, if any, for the design or brand;
- C. an amount towards profit.
- C. All of the above.**
87. Which of the following statements is correct?
- A. 'bill of export' means a bill of export referred to in section 48 of the Customs Act, 1962
- B. 'market price' in relation to goods means the retail price of goods

- C. 'bill of entry' means a bill of entry referred to in section 46 of the Customs Act,1962
- D. 'dutiable goods' means any goods on which duty has been paid
88. Which of the following officers of Customs is not an 'Authorised officer' under SEZ Rules,2006
- A. Appraiser
- B. Preventive Officer
- C. Superintendent
- D. **Assistant Commissioner**
89. Which of the following sections of the Customs Act,1962 empowers the proper officer to undertake "controlled delivery" of any consignment of such goods
- A. Section 106 A
- B. Section 109
- C. Section 105
- D. **Section 109 A**
90. What is the normal time limit under the Customs Act for the completion of any inquiry or investigations resulting in the issuance of SCN under section 28(1) and 28(4) from the date of initiation of audit
- A. no limit
- B. within five years
- C. withinOne year
- D. **within two years**
91. On 01.01.2023, the Foreign Trade Policy (FTP) ..... was in force
- A. **2015-2020**
- B. 2020-2025 2020-2025
- C. 2021-2023 2021-2023
- D. 2020-2022 2020-2022
92. The full form of AEO in CBIC's AEO programme is:
- A. **Authorized Economic Operator**
- B. Authorised E-waste Operator
- C. Automated Electronic Office
- D. Automatic Electronic Organiser
93. Which of the given Statement/s is/are correct in regard to filing of Bill of Entry for imported goods Statement I. The Bill of Entry for home consumption is to be pre-sented electronically on the customs automated system Statement II. The Assis-tant/Deputy Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow

an entry to be presented in any other manner.

**A. Only Statement I is correct**

B. Only Statement II is correct

C. Both Statements are correct

D. None of the statements is correct

94. Where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period prescribed under Section 150 of the Customs Act, such shall be paid to the:

A. owner of the goods only whatsoever time delay

B. successful bidder

**C. Central Government**

D. custodian of the goods

95. No penalty shall be levied if the amount of duty along with the applicable interest has been paid by the notice where there was no collusion or wilful misstatement or suppression of facts, within ..... after the issuance of Show Cause Notice,

A. 45 days

B. 60 days

C. 15 days

**D. 30 days**

96. Any mis-declaration in the IGM would make the goods concerned liable to confiscation under ..... of the Customs Act, 1962 and the person concerned liable to penalty under ..... of the Customs Act, 1962

A. Section 30, Section 30

B. Section 30, Section 112

C. Section 111(f), Section 30

**D. Section 111(f), Section 112**

97. Uncleared goods imported through courier shall be disposed of after the expiry of ..... days of the arrival of the goods.

A. 20

**B. 30**

C. 45

D. 15

98. Under Customs Act, 1962 an application to the Settlement Commission to settle the cases can be made

A. before the issuance of show cause notice.

B. before the accepted additional amount of duty by applicant is paid



- C. before the adjudication proceedings are complete  
D. after the adjudication proceedings are complete
99. According to the 'Handling of Cargo in Customs Areas Regulations, 2009', adequate manpower for loading, unloading, stacking, handling, stuffing and de-stuffing of containers and cargo in a customs area shall be provided by '  
A. Importer/ Exporter  
B. Customs Broker  
C. Freight Forwarder  
D. **Customs Cargo Services provider**
100. Penalty for fraudulent utilisation of input tax credit for claiming refund on goods that are entered for export under claim of export, under the provisions of Customs Act, 1962, shall not exceed..... the refund claimed.  
A. **Five times**  
B. No limit  
C. Three times  
D. Four times
101. The penalty imposed under section 114 A of Customs Act, 1962 shall be reduced to ..... of the duty or interest determined if the duty demanded and the interest payable thereon is paid within ..... of communication of the order determining such duty.  
A. 15% and 30 days  
B. 15% and 15 days  
C. 25% and 45 days  
D. **25% and 30 days**
102. As per section 2(43) of the Customs Act 1962, 'warehouse' means \_\_\_\_\_  
A. Any warehouse licensed under section 57  
B. Any warehouse licensed under section 58  
C. Any warehouse licensed under section 58A  
D. **All of these**
103. As per the Electronic Duty Credit Ledger Regulations, 2021 as amended, the e-scrip shall be valid for a period of \_\_\_\_\_ from the date of its creation in the Electronic duty credit ledger  
A. One year  
B. **Two years**  
C. 06 months  
D. 18 months
104. Which of the following officers are empowered and required to assist officers

of Customs in the execution of the Customs Act, 1962

- A. Officers of Police
- B. Officers of the Navy
- C. Officers of state govt employed at port/airport
- D. All of the above**

105. As per Customs (Electronic Cash Ledger) Regulations, 2022 the deposit challan (FORM-ECL-2) so generated for making a deposit into the electronic cash ledgers shall be valid for a period of.....

- A. 7 days
- B. 10 days
- C. 15 days**
- D. none of the above

106. Which of the following goods cannot be stored in special warehouse licenced under section 58 A of the Customs Act, 1962

- A. Semi-precious metals**
- B. Precious metal
- C. articles of precious metals
- D. goods to be supplied to duty free shops in a customs area

107. For re-export under section 74 of the Customs Act 1962, the identity of the goods has to be established with respect to import documents to the satisfaction of

- A. The Assessing Officer
- B. The Commissioner of Customs
- C. The Assistant/Deputy Commissioner of Customs**
- D. The Examining Officer

108. Under the Warehouse (Custody and Handling of Goods) Regulations, 2016 any discrepancy in the quantity of the goods received at warehouse which are sent from a customs station shall be reported .....to the bond officer.

- A. Immediately
- B. Within 12 hours
- C. Within 24 hours**
- D. Within 48 hours

109. For any re-assessment done by the Faceless Assessment Group, which is at variance with the self-assessment done by the importer and where the importer does not confirm his acceptance of the said re assessment electronically, a speaking order on the re-assessment will be passed by the .....

- A. Port Assessment Group
- B. Investigating Agency at Port of Import**



- C. Turant Suvidha Kendra at Port of Import  
D. **Faceless Assessment Group**
110. Remission of duty on lost goods, otherwise than as a result of pilferage, any time before clearance for home consumption can be granted by  
A. Additional Commissioner of Customs  
B. **Deputy/Assistant Commissioner of Customs**  
C. Joint Commissioner of Customs  
D. Pr. Commissioner of Customs
111. In Customs Act, 1962 the term "goods" does not include:  
A. vessels  
B. **immovable property**  
C. stores  
D. currency
112. Which of the following is correct regarding validity of a license granted under the Customs Brokers Licensing Regulations, 2018.  
A. **A license granted under regulation 7 shall be valid until and unless revoked under said regulations.**  
B. The license shall be deemed invalid, if the licensee is found to be inactive for a period of five years.  
C. The license "deemed invalid" cannot be renewed.  
D. All of the above.
113. An Importer/ Customs Broker are empowered to initiate (Anonymized Escalation Mechanism) AEM through ICEGATE or approach TSK, where they can directly register their requirement of expeditious clearance of Bill of Entry delayed for more than  
A. 3 days  
B. **1 working day**  
C. 36 hours  
D. 2 working days
114. After the grant of the registration of the notice filed by the right holder by the Principal Commissioner or Commissioner on due examination under Intellectual Property Rights (Imported goods) Enforcement rules, 2007, the import of allegedly infringing goods into India shall be deemed  
A. as Restricted  
B. **as Prohibited**  
C. as Specified  
D. none of the above
115. The power to arrest under the Customs Act 1962 lies with \_\_\_\_\_

- A. The Additional Commissioner of Customs
  - B. The Deputy or Assistant Commissioner of Customs
  - C. The Joint Commissioner of Customs
  - D. **The Commissioner of Customs**
116. Any power exercisable by Assistant Commissioner or Deputy Commissioner of Customs under Customs Act, 1962 may also be exercisable by a Gazetted officer of Customs empowered in this behalf by
- A. The Principal Commissioner or Commissioner
  - B. **CBIC/ Board**
  - C. The Central Government
  - D. The Principal Chief Commissioner or Chief Commissioner
117. Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 are not applicable on:
- A. Goods of commercial nature contained in personal baggage
  - B. **Goods sent in small consignments intended for personal use of the importer**
  - C. Both A and B.
  - D. None of the above.
118. In case of procurement of goods and services by a SEZ unit from EOU, a ..... is to be filed by the SEZ unit.
- A. Bill of Export
  - B. Bill of Lading
  - C. Shipping Bill
  - D. **Bill of entry**
119. No Import or Export of rough diamonds by a SEZ unit is permitted unless the shipment parcel is accompanied by Kimberley Process Certificate issued by
- A. The Specified Officer
  - B. The Approval Committee
  - C. The Authorised officer
  - D. **The Development Commissioner**
120. Which of the following is a ground for revoking the license of a Customs Broker under Customs Brokers Licensing Regulations, 2018
- A. failure to comply with any of the conditions of the bond executed before granting a license
  - B. adjudicated as an insolvent
  - C. convicted by a competent court for an offence involving moral turpitude or otherwise

**D. All of the above**

121. In which of the given circumstance/s the preferential tariff treatment may be refused without verification Circumstance I. The tariff item is not eligible for preferential tariff treatment Circumstance II. Complete description of goods is not contained in the certificate of origin Circumstance III. Any alteration in the certificate of origin is not authenticated by the Issuing Authority

A. In circumstance I & II but not in III.

**B. In all the circumstances given above.**

C. In circumstance I & III but not in II.

D. In circumstance II & III but not in I.

122. Double weightage for calculation of export performance for grant of export house status shall be available only for

**A. One star Export House**

B. Two-star Export House

C. Three-star Export House

D. Four-star Export House

123. As per the Controlled Delivery (Customs) Regulations, 2022, "goods" does not include

A. currency and negotiable instruments including counterfeits

B. cigarettes

C. Narcotic drugs

**D. gold in only bullion form**

124. Transport voucher for the transport, within a village, town or city, of any specified goods is not required if the market value of the goods on the date of transport does not exceed.

A. Ten thousand rupees

B. Five thousand rupees

**C. One thousand rupees**

D. Six thousand rupees

125. Under the Warehoused Goods (Removal) Regulations, 2016 the warehoused goods removed for export to the customs station shall be transported under one-time lock to be affixed by

A. the proper officer

B. the licensee

C. the bond officer

**D. any one of the above**



126. Where any duty has not been levied or not paid for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts

- A. **The person chargeable with the duty or interest may pay before service of notice**
- B. The duty cannot be paid before service of notice
- C. If the person chargeable with the duty pays the said duty before service of notice, any interest payable is exempted.
- D. None of the above

127. In respect of cancellation of licence of warehouses under section 58B which of the statement is NOT correct?

- A. The licensee shall be given a reasonable opportunity of being heard.
- B. The Principal Commissioner of Customs or Commissioner of Customs may cancel the licence granted under section 57 or section 58 or section 58A
- C. **the goods warehoused shall be removed from such warehouse to another warehouse or be cleared for home consumption or export within 15 days from the date on which order of such cancellation is served on the licensee**
- D. Where the operation of a warehouse is suspended under sub-section (2) of Section 58B, no goods shall be deposited in such warehouse during the period of suspension

128. In case of sale of goods by a SEZ unit in domestic tariff area, DTA unit shall be required to file .....

- A. Bill of entry for warehousing
- B. **Bill of entry for home-consumption**
- C. Shipping Bill
- D. Bill of Export

129. The provisions of Chapter IX (Warehousing) of the Customs Act, 1962 shall not apply to any imported dutiable goods permitted to be stored in a public warehouse under ..... of the Customs Act, 1962.

- A. Section 58
- B. Section 59
- C. **Section 49**
- D. Section 57

130. As per Postal Export (Electronic Declaration and Processing) Regulations, 2022, which of the following is correct:

- A. Customs Department shall set up, operate and maintain the PBE Automated System for filing of electronic declaration for export of goods through post.
- B. **An exporter who wishes to export goods through post or his authorised**

**agent shall register himself on the PBE Automated System**

- C. Both A and B  
D. None of the above.
131. For which of the following Entry inwards is not required for unloading Baggage accompanying a passenger/crew
- A. Animals  
B. Perishable goods  
D. **All of the above**
132. The deemed date of filing of drawback claim by the exporter for exports by post shall be:
- A. **the date of receipt of the drawback claim form by the proper officer of customs from the postal authorities**  
B. 15 days from the date of export of parcel  
C. the date of delivering to the competent Postal Authority, along with the parcel or package, a claim in the prescribed form  
D. the date of issuance of deficiency memo
133. The penalty for making or signing any declaration by a person knowingly or intentionally which is false in any material particular, in the transaction of any business under the Customs Act, 1962 shall be ..... the value of the goods.
- A. Equal to  
B. Not exceeding three times  
C. Equal to the ten percent  
D. **Not exceeding five times**
134. Which of the following statement is Not correct: As per Intellectual Property Rights (Imported goods) Enforcement rules, 2007 Intellectual Property means
- A. a copyright as defined in the Copyright Act, 1957  
B. **Patents as defined in the Patents Act, 1970**  
C. Design as defined in the Designs Act, 2000  
D. none of the above
135. Who can be an AEO in CBIC's AEO programme subject to the criteria in this regard?
- A. Importer / Exporter  
B. Logistics provider  
C. Customs Broker  
D. **All of the above**
136. As per the provisions of the Customs Act, the proceeds of confiscated goods sold by public auction /tender shall be applied in sequential order for

- A. Payment of freight charges, payment of any charges to the custodian, payment for the expenses of the sale
- B. Payment of any charges to the custodian, Payment of Customs Duty, Payment of freight charges
- C. Payment of the expenses of the sale, Payment of freight charges , Payment of Customs Duty**
- D. Payment of Customs Duty, Payment of freight charges , payment of any charges to the custodian
137. Duty paid Imported stores taken on board a ship of the Indian Navy for use are eligible for duty drawback of
- A. 70% of customs duty paid
- B. 100% of customs duty paid**
- C. 98% of customs duty paid
- D. 95% of customs duty paid
138. Which of the following authorities having regard to the nature of the goods, their manner of transport or storage, may exempt a class of goods from any of the provisions of Warehouse (Custody and Handling of Goods) Regulations, 2016
- A. Jurisdictional Pr. Chief Commissioner
- B. Jurisdictional Pr. Commissioner
- C. CBIC / Board**
- D. Jurisdictional Additional Commissioner
139. As per 'Customs Audit Regulations, 2018', which of the following is not correct:
- A. The proper officer may conduct audit in his office
- B. The proper officer may conduct audit at the premises of an auditee
- C. The proper officer shall complete audit in cases where it is conducted at the premises of the auditee within forty-five days from the date of starting of the audit**
- D. Both B and C
140. Choose the correct answer: "Deemed Exports" for the purpose of the FTP refer to those transactions in which goods supplied are I) Manufactured in India and do not leave country II) payment for such supplies is received in foreign exchange only
- A. only I is true**
- B. only II is true
- C. Both I & II are true
- D. Neither I nor II is true.

141. The number of pet animals allowed to be imported as baggage by persons who is transferring their residence to India is \_\_\_\_\_
- A. One (01) with an import authorisation
  - B. Three without an import authorization.
  - C. Two (02) with an import authorisation
  - D. **Two (02) without any import authorisation**
142. The time period for realisation of sale proceeds in respect of export goods where drawback has been claimed is the period allowed under the
- A. DGFT Rules
  - B. **Foreign Exchange Management Act, 1999**
  - C. Customs Tariff Act, 1975
  - D. Section 74 of the Customs Act, 1962
143. The costs toward destruction, demurrage and detention charges incurred till the time of destruction or disposal, of the goods infringing intellectual property rights, shall be borne by the
- A. Custodian
  - B. Half each by the right holder and importer.
  - C. Importer
  - D. **Right holder**
144. In the case of review of any speaking order on re-assessment passed by a proper officer of the Faceless Assessment Group, under sub-section (2) of Section 129D of the Customs Act, 1962, shall lie with the reviewing authority having administrative control over
- A. **that officer of the Faceless Assessment Group**
  - B. the Port Assessment Group
  - C. the Port of Import
  - D. None of the above
145. Under which section of the Customs Act, 1962, Import General Manifest for the imported goods has to be delivered to the proper officer of Customs?
- A. Section 31
  - B. **Section 30**
  - C. Section 28
  - D. Section 29
146. Which of the options given is correct: If the Assistant Commissioner of Customs is satisfied that amount of duty paid by the applicant is refundable, he may make an order and the amount of duty shall be credited to the
- A. Consumer Welfare Fund
  - B. to the applicant, if such amount is relatable to the duty on imports made by

an individual for his personal use

C. to the applicant, if such amount is relatable to the drawback of duty payable under sections 74 and 75

**D. All of the above**

147. Remission of duty is not permitted on which of the following warehoused goods lost due to natural causes under section 70 of the Customs Act, 1962

A. Wine Kept in casks

**B. Beer kept in glass containers**

C. Liquid Helium gas kept in containers

D. Ethylene dichloride kept in tanks

148. A project would fall under the category of "substantial expansion" if the installed capacity of the unit is increased by not less than ....., as per the Project Import Regulations, 1986.

A. 15%

B. 20%

**C. 25%**

D. None of the above

149. As per the Customs Act, 1962, which of the following statements is incorrect?

A. 'examination', in relation to goods, includes measurement and weighing thereof.

B. 'warehoused goods' means goods deposited in a warehouse.

**C. 'imported goods' include goods which have been cleared for home consumption.**

D. 'export goods' means any goods which are to be taken out of India to a place outside India.

150. What is the maximum rate of drawback allowable on re-export of duty paid goods?

A. 100% of duty amount

B. 90% of duty amount

C. 95% of duty amount

**D. 98% of duty amount**