


Name:			
Enrolment No:			
UNIVERSITY OF PETROLEUM AND ENERGY STUDIES End Semester Examination, December 2022			
Course: Customs and Latest Development Program: B.Com LL.B (TL) Course Code: CLTX 4012		Semester: VII Time : 03 hrs. Max. Marks: 100	
Instructions: All questions are compulsory. Read it carefully.			
SECTION A (5Qx2M=10Marks)			
S. No.	Short answer type questions	Marks	CO
Q 1	Define Dutiable goods.	2	CO1
Q 2	<p>In which of the following cases, can an importer claim abatement of duty under section 22 of Customs Act.</p> <p>a) Goods pilfered during unloading;</p> <p>b) Goods damaged by accident (due to negligence of the importer) after unloading but before examination for assessment by customs authorities;</p> <p>c) Goods destroyed by accident while in warehouse;</p> <p>d) Goods damaged by accident (not due to negligence of the importer) after unloading but before examination for assessment by customs authorities.</p>	2	CO1
Q 3	The taxpayer cannot approach the ITSC during the pendency of assessment proceedings. (True/ False)	2	CO1
Q 4	Define Customs area.	2	CO1
Q 5	Every order of settlement passed shall be _____ and no matter covered by such order shall be _____ under this Act or under any other law for the time being in force.	2	CO1
SECTION B (4Qx5M= 20 Marks)			
	Short answer type questions		

Q 6	Discuss the situation when the safeguard duty under section 8B of the Customs Tariff Act, 1975 shall not be imposed.	5	CO2
Q 7	Explain the provisions of Baggage by post under Customs Act, 1962.	5	CO2
Q 8	Explain the purposes of the Central Government to prohibit importation or exportation of goods.	5	CO2
Q 9	Explain the reasons for cancellation of licence of a warehouse	5	CO2
SECTION-C (2Qx10M=20 Marks)			
	Long answer type questions		
Q 10	Explain the types of duty drawback as per Customs Act, 1962.	10	CO3
Q 11	Discuss the methods of valuation of identical and similar goods.	10	CO3
SECTION-D (2Qx25M=50 Marks)			
	Case study-based question		
Q 12	<p><i>Once the goods are cleared for home consumption and the department found that the goods had been imported in contravention of Import Control Act and Import Control Order.</i></p> <p>a) Discuss the provisions on confiscation of goods and imposition of penalties under Customs Act, 1962? Refer the relevant case laws. b) Discuss the various powers of custom officers?</p>	25	CO4
Q 13	<p>XYZ Ltd., the applicant, is a part of ABC Group, leading international energy company. The applicant assigned certain employees, including Mr. Raj Gupta, to the ABC Group entities outside India. Mr. Raj Gupta commenced employment with the applicant company in February/March 2020 and was deputed to U.K., w.e.f. 1.7.2020, for 2 years.</p> <p>Owing to the foreign posting, Mr. Raj Gupta would spend less than 182 days in India during the financial year 2020-11.</p> <p>The applicant filed an Advance Ruling on the issue that the salary income received in India by Mr. Raj Gupta from XYZ Ltd. for rendering services outside India is taxable in India.</p> <p>Decide:</p>	25	CO4

	<ol style="list-style-type: none">1. Who can seek Advance Ruling?2. State procedure on receipt of application for advance ruling?3. Also, examine whether an advance ruling pronounced by Authority for Advance Ruling can be declare void?		
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