


Name:			
Enrolment No:			
<b>UPES</b> <b>End Semester Examination, May 2024</b>			
<b>Course: Customs and Latest Developments</b> <b>Program: BA LL.B/ B.COM LL.B/ BBA LL.B (TL)</b> <b>Course Code: CLTX 4011</b>		<b>Semester: VIII</b> <b>Time : 03 hrs.</b> <b>Max. Marks: 100</b>	
<b>Instructions: Read the questions carefully. Write the answers with the help of relevant provisions and case laws.</b>			
<b>SECTION A</b> <b>(5Qx2M=10Marks)</b> <b>Short Answer Types Questions</b>			
S. No.		Marks	CO
Q 1	Define Indian Customs waters.	2	CO1
Q 2	Briefly define the constitutional provisions on Custom Duty.	2	CO1
Q 3	It is open to the importer to exercise the option to relinquish the title on the imported goods at any time before the passing of order for clearance for home consumption or before order permitting the deposit of goods in a warehouse. (TRUE/FALSE)	2	CO1
Q 4	Define Bill of Entry.	2	CO1
Q 5	The person, who is liable to pay duty be liable to pay interest, at such rate not below _____ and not exceeding _____ per annum for such delay in the payment.	2	CO1
<b>SECTION B</b> <b>(4Qx5M= 20 Marks)</b> <b>Short Answer Types Questions</b>			
Q 6	Explain the provisions relating to the classes of officers under Customs Act, 1962?	5	CO2
Q 7	Discuss the provisions under Customs Act, 1962 relating to remission of duty?	5	CO2
Q 8	Differentiate between protective duty and safeguard duty.	5	CO2

Q 9	Discuss the basis on which residual value cannot be determined on the imported goods?	5	CO2
<b>SECTION-C</b> <b>(2Qx10M=20 Marks)</b> <b>Long Answer Types Questions</b>			
Q 10	<p>Warehousing is a very useful facility in export import business. Importers can deposit the dutiable goods in a bonded warehouse without payment of duty. This facility is available to traders as well as importers.</p> <p>In light of the above statement, analyze the various kinds of licensing of warehouse under Customs Act, 1961 and its grounds for cancellation? Also, discuss the provision relating to owner's right to deal with warehoused goods?</p>	10	CO3
Q 11	<p>Section 26A provides certain cases in which the import duty paid on clearance of imported goods for home consumption shall be refunded to the person who has paid such duty if on importation the goods are capable of being easily identified as such imported goods.</p> <p>Examine the above statement and discuss the cases in which import duty can be refunded? Also analyze the procedure to claim for refund of duty by citing relevant provisions under Customs Act, 1962?</p>	10	CO3
<b>SECTION-D</b> <b>(2Qx25M=50 Marks)</b> <b>Case study-based questions</b>			
Q 12	<p>Frying Nemo, the assessee, is a toy manufacturing company. The company had evaded duty and had applied for settlement in the Settlement Commissions. The contention of the department was that the companies or the persons, who evaded the customs duty fraudulently, could not avail themselves of approaching the Settlement Commission. It was submitted by the department that the Settlement Commission had a limited jurisdiction of accepting only the cases of short levy on account of misclassification or otherwise and no other cases.</p> <p>a) Apply the relevant provisions and discuss the circumstances under which an application will not be entertained by the Settlement Commissions? <b>(5 marks)</b></p> <p>b) Examine the procedure on receipt of an application? <b>(10 marks)</b></p>	25	CO4

	<p>c) Examine the grounds on which settlement commission has power to grant immunity from prosecution and penalty? <b>(5 marks)</b></p> <p>d) Analyze the bar on subsequent application for settlement? <b>(5 marks)</b></p>		
Q 13	<p>Two trucks were intercepted by the Customs Department. The officers of the Customs Department conduct search of the vehicle in the presence of witnesses, and it is found that one of the trucks has a secret compartment and 150 kgs of heroine and 40 kgs of opium of foreign origin are concealed in that chamber. During investigation, the statement of Mr. Raj, the registered owner of the vehicle, is taken under section 108 of the Customs Act, 1962 and 10 witnesses are examined. However, Mr. Raj completely denies his culpability in the crime. He contends that though the vehicle is registered in his name, he sold the truck much before the contraband goods were recovered therefrom.</p> <p>a) Examine the above situation and apply the relevant provisions on confiscation of goods under Customs Act, 1962 with the help of relevant case laws? <b>(15 marks)</b></p> <p>b) Analyse the relevant provisions on the imposition of penalties applicable in the above situation under Customs Act, 1962? <b>(10 marks)</b></p>	25	CO4