



Chapter 2

IMPORTATION AND EXPORTATION PROCEDURE

Index

Description	Pg.No.	Illust.
01. Important Definitions	6	1
02. Sec 29:- Arrival of Vessel & Aircraft in India	6	1
03. Sec 30:- Delivery of Import Manifest/ Import Report/ Arrival Manifest	6	3
04. Sec 30A:- Special Passenger & Crew Manifest	6	1
05. Section 31:- Imported goods not to be unloaded from vessel until entry inward granted	6	1
06. Section 46:- Entry of goods on importation	6	2
07. Section 47:- Clearance of goods for home consumption	7	1
08. Section 49:- Warehousing without Warehousing	7	1
09. Combined Questions	7	1
Total No. of Illustrations		12

S.No.	Description	Chap	Que. No.	No. Illus.
1	ICAI Material	02	09.12	1
2	Examination	02	-	-
3	RTP & MTP	02	-	-
4	Other	02	Q. 01.01 to 08.11	11
	Total No. of Illustrations	02		12

01. Important Definitions:-**MCQ 02.01.01.00**

Entry in relation to goods means an entry made

in:

- Bill of Entry
- Shipping Bill or Bill of Export
- Both of the above
- None of the above

[Hint:- Refer Sec 2(16)- Entry]

02. Sec 29:- Arrival of Vessel & Aircraft in India**MCQ 02.02.02.00**

In which of the following cases, conveyance can call or land at any other place other than customs port/airport.

- Accident
- Bad weather
- Some genuine unavoidable reason
- All of the above

[Hint:- Refer Exceptions given u/s 29]

03. Sec 30:- Delivery of Import Manifest/ Import Report/ Arrival Manifest**MCQ 02.03.03.00**

Mr. X is a master of vessel. The vessel is coming to India from China, What is the time limit within which Mr. X need to submit the import general manifest

- Any time prior to the arrival of the vessel
- Any time after the arrival of the vessel
- Within 12 hours after its arrival

d. All of the above

[Hint:- Refer Sec 30]

MCQ 02.03.04.00

Ajay and Co. imported certain goods into India by land mode and vehicle importing the goods reached the land customs station on 12.01.2025 at 16:00 hrs. The timeline by which the person in charge of the vehicle should deliver the Import Report to proper officer will be: [CA Final Sep 25 Exam]

- at any time prior to arrival of the vehicle
- by 12.01.2025 - 20:00 hrs.
- by 13.01.2025 - 04:00 hrs.
- by 13.01.2025 - 16:00 hrs.

[Hint:- Sec 30 of Customs Act- time-limit to submit import report- within 12 hours after arrival of vehicle in custom station]

MCQ 02.03.05.00

from the following cargo, which cargo need separate declaration to be mentioned in Import General Manifest

- | | |
|--------------|---------------------|
| a. Gold | b. arms |
| c. Narcotics | d. All of the above |

[Hint:- In the cargo declaration, there should be separate mention about

- (i) arms (ii) ammunition (iii) explosives
(iv) narcotics (v) dangerous drugs (vi) gold and
(vii) silver.]

04. Sec 30A:- Special Passenger & Crew Manifest**MCQ 02.04.06.00**

The person-in-charge of a conveyance that enters India from any place outside India or any other person shall deliver to the proper officer, the arrival manifest of passenger or crew. The time limit for the same is:

- before arrival in case of vessel/aircraft / vehicle
- after arrival in case of vessel/aircraft/vehicle
- before arrival in case of vessel/aircraft & upon arrival in case vehicle
- upon arrival in case of vessel/aircraft/vehicle

[Hint:- Refer Sec 30A]

05. Sec 31:- Imported goods not to be unloaded from vessel until entry inward granted**MCQ 02.05.07.00**

Which of the following goods are allowed to be unloaded from vessel eventhough master of vessel did not receive entry inward ?

- | | |
|--------------------|---------------------|
| a. Baggage of crew | b. mail bags |
| c. Animals | d. All of the above |

[Hint:- Refer Sec 31]

06. Sec 46:- Entry of goods on importation**MCQ 02.06.08.00**

State the time limit of presentation of Bill of entry by an importer.

- Before arrival of the conveyance carrying the

- goods arrives at a customs station
- b. After arrival of the conveyance carrying the goods arrives at a customs station
- c. Before the end of the day (including holidays) preceding the day" on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station
- d. None of the above

[Hint:- Refer Sec 46]

MCQ 02.06.09.00

Parag imported some goods from Russia which were shipped by vessel on 01-01-20XY. The vessel crosses the territorial water on 07-01-20XY and the expected arrival of such vessel at the customs port will be 10-01-20XY. Parag wants to file the bill of entry. Suggest the date for filing prior bill of entry by Parag as per the provisions of Customs law.

- a. After 10-01-20XY
- b. After 10-01-20XY
- c. Before 11-12-20XX
- d. Not before 11-12-20XX

[Hint:- Prior bill of entry can be presented maximum within 30 days prior to the expected arrival of conveyance]

07. Sec 47:- Clearance of goods for home consumption

MCQ 02.07.10.00

Choose the correct alternative from the following An importer shall pay import duty-

- a. On the date of presentation of the bill of entry in case of self-assessment
- b. Within one day (excluding holidays) from the date on which the bill of entry is returned to him by the proper officer for payment of duty in case of assessment, reassessment or provisional assessment
- c. In case of deferred payment, from such due dates as may be specified by rules made in this behalf
- d. All of the above

[Hint:- Refer Sec 47]

08. Sec 49:- Warehousing without Warehousing

MCQ 02.08.11.00

Mr. A can store the goods in public warehouse under the provision of warehousing without warehousing for ----- & Further Extension may be granted by Principal Commissioner of Customs or Commissioner of Customs for -----.

- a. One year, Maximum 60 Days
- b. Six months, Maximum 1 Month
- c. One month, 30 days
- d. Maximum 30 days, maximum 30 days at a time

[Hint:- Refer Sec 49]

09. Combined Questions:-

MCQ 02.09.12.00

Outline the stepwise procedure of import of goods into India. [CA Final RTP May 20][ICAI Material]

- i. Filing of Import General Manifest
 - ii. Arrival of vessel
 - iii. Grant of entry inwards to vessel
 - iv. Unloading of goods
 - v. Assessment of goods
 - vi. Filing of Bill of Entry
 - vii. Payment of duty
- a. (i), (ii), (iii), (iv), (vi), (v) and (vii)
- b. (ii), (iii), (i), (iv), (v), (vi) and (vii)
- c. (iii), (ii), (i), (vi), (v), (vii) and (iv)
- d. (ii), (i), (iii), (iv), (vi), (v) and (vii)

[Hint:- Refer all Sections given in this chapter to understand the procedure]

Answer:-

CH.2

**IMPORTATION & EXPORTATION
PROCEDURE**

02.01.01	c
02.02.02	d
02.03.03	a
02.03.04	c
02.03.05	d
02.04.06	c
02.05.07	d
02.06.08	c
02.06.09	d
02.07.10	d
02.08.11	d
02.09.12	a