



Chapter 6

1. GOOD IMPORTED BY POST 2. BAGGAGE 3. STORES

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01. Goods Imported & Exported by Post or Courier

MCQ 06.01.01.00

Mr. Gopal imported some goods by post worth ₹ 5 lakh on 15.10.XX. The postal authority presented to the proper officer the advance, post list containing the details of goods imported by Mr. Gopal on 20.10.XX. The vessel containing the imported goods arrived on 22.10.XX and entry inward is granted on 23.10.XX Calculate the import duty payable by Mr. Gopal by considering the appropriate rate of duty from the following table.

Date	Rate of duty
15.10.XX	8%
20.10.XX	10%
22.10.XX	12%
23.10.XX	18%

- a. ₹ 40000 b. ₹ 50000
c. ₹ 60000 d. ₹ 90000

[Hint:- Refer Sec 83- Relevant date for duty rate & tariff value is later of date on which list is given or arrival of vessel, thus, duty = `5 lakhs * 12%]

MCQ 06.01.02.00

Mr. Uday exported some goods to Nepal by courier. The export goods handed over to courier agency on 5.5.XX for exportation. The proper officer issued the Let export order on 8.5.XX. Entry outward granted to the vessel on 9.5.XX and the goods

crosses the territorial water on 10.5.XX. Determine the relevant date for duty rate in case of Mr. Uday.

- a. 5.5.XX b. 8.5.XX
c. 9.5.XX d. 10.5.XX

[Hint:- Refer Sec 83- Relevant date is when exporter delivers goods to postal authorities for exportation]

02. Baggage

MCQ 06.02.03.00

Suhasini Oberoi, an Indian resident who was on a visit to USA, returned after 6 months for contesting in assembly elections of her State. She was carrying with her the following items:

(i)	Personal effects	₹59,000
(ii)	Laptop computer	₹37,000
(iii)	Jewellery-25 grams (purchased in USA)	₹67,000
(iv)	Music system	₹58,000

Compute the customs duty payable by Suhasini Oberoi with reference to the Baggage Rules, 2016.

[CA Final RTP May 21]

- (a) ₹ 28,875 (b) ₹ 62,370
(c) ₹ 85,085 (d) ₹ 48,125

[Hint :- 1) As per Rule 3 personal effect is fully duty free.
2) For age above 18 yr. one laptop computer is exempt from custom duty.

3) As per rule 5, benefit of jewellery is not available as stay in abroad is less than 1 year, But we can take benefit of Rule 3.

4) Benefit of rule 6 is not available for Music system as in

given que is not mentioned that it is transferring her residence

4) As per rule 3, importation upto ₹50,000 is allowed.

Therefore, $67,000 + 58,000 - 50,000 = 75,000 \times 38.5\% = 28,875$]

MCQ 06.02.03.01

Farhan Khan, an Indian resident who was on a visit to Japan, returned after 1 year for contesting in assembly elections of his State. He carried with him personal effects worth ₹ 68,000 and a laptop worth ₹ 88,000. He brought jewellery of 15 grams from Japan of ₹ 48,000 and a music system of ₹ 50,000. The customs duty payable by Farhan Khan is ----- Ignore Agriculture infrastructure and development cess. [CA FINAL MTP II Nov 24]

- (a) Nil (b) 90,860
(c) 71,610 (d) 53,130

[hint:- Rule 3(1)(b) of Baggage Rules, 2016 (for GFA and jewellery), Section 25 of Customs Act, 1962 (general exemption under baggage rules) and CBIC guidance for one laptop is exempt]

MCQ 06.02.04.00

What is the time limit within which unaccompanied baggage is dispatched after arrival of passenger ?

- a. Within 1 month b. Within 2 months
c. Within 3 months d. Within 4 months

[Hint:- It shall be dispatched within 1 month of Passenger's arrival in India]

MCQ 06.02.05.00

What is the maximum limit of bonfide baggage that crew member can take without payment of duty ?

- a. Upto ₹1500 b. Upto ₹2,000
c. Upto ₹2,500 d. Upto ₹3,000

[Hint:- Articles upto ₹1500 are allowed]

MCQ 06.02.06.00

Ms. Paarvati, an Indian resident who was on a visit to USA, returned after 1 year for contesting in assembly elections of her State. She was carrying with her the following items:

- (i) Personal effects ₹ 59,000
(ii) Laptop computer ₹ 37,000
(iii) Jewellery - 25 grams (purchased in USA) ₹ 67,000
(iv) Music system ₹ 1,25,000

Compute the customs duty payable by Ms. Paarvati with reference to the Baggage Rules, 2016. Ignore Agriculture Infrastructure and Development Cess. [CA Final RTP May 24]

- a. ₹ 28,875 b. ₹ 54,670
c. ₹ 68,915 d. ₹ 43,120

[Hint:- Customs duty payable under baggage rules, 2016

Particulars	Value (₹)
Personal effect (It is freely allowed under rule 3)	-
Laptop computer (one laptop computer is exempt)	-

Jewellery (within 40 grams weight & ₹100000 value cap & hence, exempt)	-
Music system (this article is not mentioned in Annexure 1 & hence, value upto ₹50000 is exempt under rule 3) [(₹125000 - ₹50000) * 35%]	26,250
Customs duty payable @35%	26,250
Add:- Surcharge @10% on ₹26250	2625
Total customs duty payable	28,875

03. Stores**MCQ 06.03.07.00**

Mr. Parag imported some goods and warehoused them in customs bonded warehouse. He can avail the facility of warehousing without warehousing only if:

- a. He makes and subscribes to a declaration that the goods are to be supplied as stores to vessel/ aircraft
b. He makes and subscribes to a declaration that the goods are to be supplied as stores to vehicle
c. Both a and b above
d. No such facility is available to importer

[Hint:- Refer Sec 85]

MCQ 06.03.08.00

Import duty paid on goods imported by Jet Airways other than fuel and lubricant for a foreign going vessel is eligible for:

- a. Drawback @ 100% b. Drawback @ 98%
c. Refund @ 100% d. Refund @ 98%

[Hint:- Refer Sec 88- In case of aircraft, for fuel & lubricant oil- drawback is 100% & for other stores- drawback is 98%]

MCQ 06.03.09.00

Which of the following concession are available to the navy in respect of imported stores?

- a. Imported stores may be consumed without payment of duty
b. Imported stores supplied to Indian navy are not subject to Import Duty
c. Imported stores taken on board of Indian navy are allowed to 100% duty drawback
d. All of the above

[Hint:- Refer Sec 90]

Answer:-

06.01.01	c
06.01.02	a
06.02.03	a
06.02.03.01	a
06.02.04	a
06.02.05	a
06.02.06	a
06.03.07	a
06.03.08	b
06.03.09	d

CH.6

**1. GOODS IMPORTED & EXPORTED BY POST
2. BAGGAGE 3. STORES**