

CDOE
DIPLOMA IN TAXATION LAWS (CBCS - 2018 COURSE)
D.T.L. : SUMMER : 2025
SUBJECT: CUSTOMS LAW & FOREIGN TRADE POLICY

Day : Friday
Date : 30/05/2025

S-20214-2025

Time : 02:00 PM-05:00 PM
Max. Marks : 80

N.B.

- 1) Attempt **ANY SIX** questions out of which Q.No. 1 is **COMPULSORY**.
 - 2) Q.No. 1 carries 20 marks and all other questions carry 12 marks.
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Q.1 Write short notes on **ANY FOUR** of the following :

- i) Export Manifest (Custom Act)
- ii) Merchandise Export from India (MEIS) Scheme (FTP)
- iii) Status Holder (FTP)
- iv) Prohibited Goods (Custom Act)
- v) Assessment of Duties (Custom Act)
- vi) Duty Drawback (Custom Act)

Q.2 Explain in detail Valuation of Goods and Determination of Rate of Duty of imported goods under Custom Act, 1962.

Q.3 Discuss in detail all provisions regarding Bill of Entry.

Q.4 Explain Provisions of Clearance of Imported Goods under Custom Act, 1962.

Q.5 Discuss the provisions relating to Warehousing under Custom Act, 1962.

Q.6 Explain the provisions regarding Goods imported and exported by post and Stores under Custom Act, 1962.

Q.7 Discuss the Objectives of Foreign Trade Policy (FTP).

Q.8 Discuss various Custom Duties that are chargeable on Imported Goods.

Q.9 What is the Deemed Export? Enumerate Various Provisions related to Deemed Export under Foreign Trade Policy.

Q.10 State the Salient features of Duty Authorization Scheme under Foreign Trade Policy.
