

CHAPTER 1 INTRODUCTION & LEVY OF CUSTOM DUTY**Illustration 1**

Write a brief note on the constitutional provisions governing the levy of customs duties.

Solution

Illustration 2

Explain briefly with reference to the provisions of the Customs Act, 1962

Conveyance

Solution**Illustration 3**

Explain briefly with reference to the provisions of the Customs Act, 1962

1. Dutiable goods and imported goods

Solution

Illustration 4

Explain briefly with reference to the provisions of the Customs Act, 1962

- 1) Export 2) Export Goods 3) Exporter

Solution

Illustration 5

State whether the following statement is true or false

Since the Government wants to encourage exports, there is export duty (customs duty) on very few items. (ICWA Inter June 2008)

Solution