

CHAPTER 2 IMPORTATION AND EXPORTATION PROCEDURE

Illustration 1

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

- (1) Customs area
- (2) Customs port
- (3) Person in charge
- (4) Prohibited goods
- (5) Entry

Solution

Illustration 2

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

1. Explain Import Manifest or Arrival Manifest (Section 30)
2. Import Report
3. Entry Inward (ICAI Material)

Solution

Illustration 3

What is meant by 'boot notes'? (Section 35) (ICAI Material)

Solution

Illustration 4

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

1. Restriction on Custody of goods after importation (section 45)
2. Entry on goods importation / Bill of Entry (section 46)
3. Clearance of goods for home consumption (section 47)

Solution

Illustration 5

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

- (1) Shipping Bill
- (2) Bill of Export (ICAI)
- (3) Entry Outward (ICAI Material)
- (4) Export General Manifest (ICAI)
- (5) Export Report

Solution

Illustration 6

State the provisions of transshipment of goods without payment of duty under section 54 of the Customs Act, 1962 (section 54) (ICAI Material)

Solution