# **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

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# 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

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Illustration 3		
What is meant by 'boot notes'?	(Section 35) (ICAI Ma	terial)
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Solution		
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### **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

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### 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

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Illustration 6	<u> </u>	
State the provisions of transhipment of go	oods without	payment of duty under section 54 of the
Customs Act, 1962 (section 54) (ICAI Mate		, , , , , , , , , , , , , , , , , , , ,
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