

CHAPTER 3**ASSESSMENT & DATE FOR DETERMINATION OF RATE & TARRIF VALLUE****Illustration 1**

Explain briefly the "relevant date" for determination of rate of duty leviable on the imported material. (Exam Question, Nov. 2007)

Solution

Illustration 2

Mr. Krishna Bhansali, has imported some garments from Paris. He is unable to make self - assessment under section 17(1) of the Customs Act, 1962 because of differential rates for different kinds of material and hence has made a request in writing to the proper officer for provisional assessment pending technical testing. Is he eligible to apply for provisional assessment? Discuss. (Revision Test paper, Nov. 2012) (ICAI Material)

Solution

Illustration 3

State briefly the provisions of the Customs act, 1962 relating to payment of interest in case of provisional assessment. (Exam Question, May 2008)

Solution

Illustration 4

Explain the provision of additional Custom Duty under section 3(1) of Custom Tariff Act, 1975

Solution