

## CHAPTER 6 GOOD IMPORTED BY POST, BAGGAGE, STORES

### **Illustration 1**

Write a brief note on the declaration made by the owner of baggage. (ICAI Material)

### **Solution**

**Illustration 2**

Explain in brief the duty exemption to baggage under section 79(1) of the Customs Act, 1962.  
(Exam Question May 2010, RTP May 2011)

**Solution**

**Illustration 3**

Mr. Anil and his wife (non - tourist Indian passengers) are returning from Dubai to India after staying there for a period of two years. They wish to bring gold jewellery purchased from Dubai. Please enumerate provisions of customs laws for jewellery allowance in their case. (ICAI Material)

**Solution**

**Illustration 4**

Mr. Nirvaan, an Indian resident, aged 40 years, returned to India on 10.2.2017 after visiting England. He had been to England on 1.02.2017. On his way back to India he brought following goods with him:

1. Personal effect like clothes etc. valued at Rs.2,00,000
2. 1 litre of wine worth Rs. 10,000
3. Sound system worth Rs. 50,000
4. A mobile worth Rs. 20,000
  - a. What is the customs duty payable?
  - b. Would your answer differ if Mr. Nirvaan the tourist foreign origin
  - c. Would your answer differ if Mr. Nirvaan is arriving by land route.

**Solution**

**Illustration 5**

Mr. Samuel, a US resident aged 35 years, has come to India on a tourist visa for a month - long vacation. He carries with him, as part of baggage, the following:

Particulars	Value in Rs.
Travel souvenirs	85,000
Other articles carried on in person	1,50,000
80 sticks of cigarettes of Rs.100 each	8,000
30 cartridges of fire arms valuing Rs.500 each	15,000
One litre wine	15,000

With reference to the Baggage Rules, 2016, determination whether Mr. Samuel will be required to pay any customs duty (CA Final RTP May 2020)

**Solution**



**Illustration 6**

After visiting USA for a month, Mrs. And Mr. Iyer (Indian residents aged 35 and 40 years respectively) brought to India a laptop computer valued at Rs. 70,000, used personal effects valued Rs.1,40,000 and a personal computer for Rs. 58,000. Calculate the custom duty payable by Mrs. & Mr. Iyer, if any (CA Final Nov. 19 Exam Old) (ICAI Material)

**Solution**