

CHAPTER 8 CUSTOM TARIFF ACT 1975

Illustration 1

When shall the safeguard measures under section 8B of the Customs Tariff Act, 1975 be not applied? Discuss briefly. (Exam Question Nov. 2013, MTP 1, May 2015) (ICAI)

Solution

Illustration 2

During the year 2018, the customs authorities have noticed that there is an increased quantity of Product XYZ being imported, into the country. Determine whether the Central Government should consider levying safeguard duty or anti - dumping duty with appropriate reasons. Also enumerate any exemptions / reliefs available from such duty. (CA Final Nov 19 Exam) (ICAI Material)

Solution