

# CLASSIFICATION - TYPES OF DUTIES

## MULTIPLE CHOICE QUESTIONS

- Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding \_\_\_\_\_ as is leviable u/s 5 of the IGST Act, 2017 on a like article on its supply in India, on the value of the imported article as determined u/s 3(8) of the Customs Tariff Act, 1975.
  - 40%
  - 12%
  - 18%
  - 28%
- The assessable value of imported goods is ₹ 10,00,000. The basic customs duty is 5%. Integrated tax leviable u/s 3(7) of the Customs Tariff Act, 1975 is 12%. Social Welfare Surcharge is leviable @ 10%. The amount of integrated tax payable u/s 3(7) of the CTA, 1975.
  - ₹ 1,26,000
  - ₹ 1,20,000
  - ₹ 1,26,600
  - ₹ 1,32,000
- Protective duty u/s 6 of the Customs Tariff Act, 1975 is levied by the Central Government on the recommendation of the \_\_\_\_\_
  - Tariff Commission of India.
  - Antidumping duty authority.
  - Director General of safeguards.
  - Anti-subsidy authority of India.
- Section 3(7) of the Customs Tariff Act, 1975 provides for levy of \_\_\_ on imported goods.
  - Integrated tax
  - GST compensation cess
  - Additional duties of customs equal to excise duty
  - Additional duties of customs equal to sales tax
- No safeguard duty shall be imposed on an article originating from a developing country so long as the share of imports of that article from that country does not exceed \_\_\_\_\_ of the total imports of that article into India.
  - 2%
  - 3%
  - 6%
  - 9%

6. No safeguard duty shall be imposed, where the article is originating from more than one developing countries (each with less than \_\_\_\_ import share), if the aggregate of imports from all such countries taken together does not exceed \_\_\_\_ of the total imports of that article into India.
- (a) 3%, 9%  
 (b) 3%, 6%  
 (c) 6%, 9%  
 (d) 4%, 9%
7. The Provisional safeguard duty cannot remain in force for more \_\_\_\_ from the date when it was first imposed.
- (a) 200 days  
 (b) 60 days  
 (c) 4 years  
 (d) 10 years
8. The safeguard duty shall, unless it is revoked earlier, be in force till the expiry of \_\_\_\_ from the date of its imposition.
- (a) 200 days  
 (b) 60 days  
 (c) 4 years  
 (d) 10 years
9. Where tariff-rate quota is used as a safeguard measure, the Central Government shall not fix such quota lower than the average level of imports in the last \_\_\_\_ representative years for which statistics are available, unless a different level is deemed necessary to prevent or remedy serious injury.
- (a) one  
 (b) two  
 (c) three  
 (d) five
10. The total period of imposition of safeguard duty (including extension) cannot be beyond \_\_\_\_ from the date of its imposition.
- (a) 200 days  
 (b) 60 days  
 (c) 4 years  
 (d) 10 years
11. The countervailing duty shall not be levied unless it is determined that,—
- (a) the subsidy relates to export performance;  
 (b) the subsidy relates to the use of domestic goods over imported goods in the export article; or  
 (c) the subsidy has been conferred on a limited number of persons engaged in the manufacture, production or export of articles.  
 (d) Either of (a) or (b) or (c) Chp sep 25
12. Countervailing duty on subsidized article can be imposed retrospectively from a date prior to the date of imposition of provisional countervailing duty but not beyond \_\_\_\_ from the date of such notification of provisional duty.
- (a) 200 days  
 (b) 60 days  
 (c) 90 days  
 (d) 30 days
13. The countervailing duty imposed u/s 9 of CTA, 1975 shall, unless revoked earlier, cease to have effect on the expiry of \_\_\_\_ from the date of such imposition.
- (a) 4 years  
 (b) 5 years  
 (c) 10 years  
 (d) 8 years



14. Absorption of countervailing duty is said to have taken place,—
- if there is a decrease in the export price of an article without any commensurate change in the resale price in India of such article imported from the exporting country or territory.
  - if there is an increase in the export price of an article without any commensurate change in the resale price in India of such article imported from the exporting country or territory.
  - if there is a decrease in the export price of an article with commensurate change in the resale price in India of such article imported from the exporting country or territory.
  - None of the above
15. If the countervailing duty is revoked temporarily, the period of such revocation shall not exceed \_\_\_\_\_ at a time.
- 1 year
  - 5 years
  - 10 years
  - 8 years
16. Countervailing duty shall not apply to article imported by a 100% EOU or a unit in SEZ, unless,-
- it is specifically made applicable in such notification or to such undertaking or unit
  - such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, countervailing duty shall be imposed on that portion of the article so cleared or used, as was applicable when it was imported into India.
- Either (a) or (b)
  - None of the above
17. Anti-dumping duty can be imposed by the Central Government u/s 9A of the Customs Tariff Act, 1975, not exceeding the \_\_\_\_\_
- margin of dumping
  - Injury margin
  - Margin of dumping or injury margin whichever is more
  - Margin of dumping or injury margin whichever is less
18. Which of the following are levied as additional duties of customs u/s 3 of the Customs Act, 1975?
- Duty equal to excise duty leviable on like product manufactured in India;
  - Countervailing duty as special additional duty;
  - Special additional duty to counterbalance sales tax;
  - Anti-dumping duty to protect domestic industry.
- (i), (ii) and (iv)
  - (i), (iii) and (iv)
  - (i), (ii) and (iii)
  - All of above
19. Some banks in China are giving interest free loans to its domestic manufacturers for manufacture of solar panels. This interest free loan would qualify as subsidy for levying of countervailing duty under section 9 of the Customs Tariff Act, 1975 in India on import of such solar panels if :
- Such interest free loans is given by public or Government banks;
  - Such interest free loan is given by private banks on their own without any

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direction or instruction from the Government;

- (c) None of above;
- (d) Both (A) and (B)

20. Which of the following can be the ways of circumvention of countervailing duty so as to render its levy ineffective -

- (a) Altering the description or name or composition of the article on which such duty has been imposed,
- (b) Import of such article in an unassembled or disassembled form
- (c) Changing the country of its origin or export or in any other manner
- (d) All of the above

21. The integrated tax leviable on imported goods is levied—

- (a) as an additional duty of customs u/s 3(7) of the Customs Tariff Act, 1975;
- (b) as integrated tax u/s 5 of the IGST Act, 2017;
- (c) as a duty of customs under the Customs Tariff Act, 1975 read with IGST Act, 2017;
- (d) None of the above

22. Anti-Dumping duty is calculated as \_\_\_\_\_

- (a) Higher of margin of dumping or injury margin.
- (b) Lower of margin of dumping or injury margin.
- (c) Higher of export price or normal value.
- (d) Lower of export price or normal value.

23. If the goods are imported from the areas notified by the Central Government to be preferential areas, then the rate of duty under \_\_\_\_\_ of the tariff schedule will be applicable.

- (a) Column 4
- (b) Column 5
- (c) Column 3
- (d) Column 2

24. Which of the conditions the importer will have to fulfill to make the imported goods eligible for preferential rate of duty:-

- (a) At the time of importation, he should make a specific claim for the preferential rate and also claim that the goods are produced or manufactured in such preferential area.
- (b) The area should be notified u/s 4(3) of the Customs Tariff Act to be a preferential area.
- (c) The origin of the goods shall be determined in accordance with the rules made u/s 4(2) of the Customs Tariff Act.
- (d) All of the above.

25. Which of the following projects are eligible under Project imports—

- (a) Industrial Plants
- (b) Irrigation Plants
- (c) Mining Projects
- (d) All of the above

26. Which duty is to be levied if increased imports have caused or threaten to cause serious injury to domestic industry established in India.

- (a) Anti Dumping duty
- (b) Safe guard duty
- (c) Countervailing duty on subsidized article
- (d) Additional duty of customs



27. Which of the following statement is valid—

- (i) Both countervailing duty and anti-dumping duty have been imposed on an article to compensate for the same situation of dumping.
  - (ii) Countervailing duty has been levied on an article for the reason that the same is exempt from duty borne by a like article when meant for consumption in the country of origin.
- (a) Statement (i) is valid and (ii) is invalid.
  - (b) Statement (ii) is valid and (i) is invalid.
  - (c) Both the statement are valid
  - (d) Both the statements are invalid

28. Which of the following duties shall be excluded for computation of social welfare surcharge?

- (a) Safeguard duty u/s 8B of the Customs Tariff Act, 1975
- (b) Countervailing duty u/s 9 of the Customs Tariff Act, 1975
- (c) Anti dumping duty u/s 9A of the Customs Tariff Act, 1975
- (d) All of the above

29. Which of the following is a way to circumvent the antidumping duty levied u/s 9A of the Customs Tariff Act, 1975?

- (a) altering the description or name or composition of the article subject to such anti-dumping duty,
- (b) import of such article in an unassembled or disassembled form
- (c) changing the country of its origin or export,
- (d) All of the above

30. In which of the following cases safeguard duty u/s 8B is not to be imposed—

- (a) Articles originating from a developing country, so long as the share of imports of that article from that country does not exceed 3% of the total imports of that article into India;
- (b) Articles originating from more than one developing country, so long as the aggregate of imports from developing countries each with less than 3% import share taken together does not exceed 9% of the total imports of that article into India;
- (c) Articles imported by a 100% EOU or units in a Special Economic Zone unless the duty is specifically made applicable on them or the article imported is either cleared as such into DTA or used in the manufacture of any goods that are cleared into DTA. In such cases, safeguard duty shall be levied on that portion of the article so cleared or so used as was leviable when it was imported into India.
- (d) All of the above

31. Determine the customs duty payable under Customs Tariff Act, 1975 including the safeguard duty of 30% u/s 8B of the said Act with the following details available on hand :

Import of Sodium Nitrite from a developing country from 26 <sup>th</sup> February, 2024 to 25 <sup>th</sup> February, 2025 (both days inclusive)	30,00,000
Share of imports of Sodium Nitrite from the developing country against total imports of Sodium Nitrite to India	4%
Basic Customs Duty	10%
Integrated tax u/s 3(7) of Customs Tariff Act, 1975	18%

GST compensation Cess	Nil
Social Welfare Surcharge	10%

- (a) ₹ 19,91,400
- (b) ₹ 20,90,400
- (c) ₹ 9,29,400
- (d) ₹ 18,29,400

32. Ms. X imported certain goods weighing 2,500 kgs. with CIF value US \$ 1,20,000. Exchange rate was 1 US \$ = ₹ 65 on the date of presentation of bill of entry. Basic customs duty is chargeable @ 10% and SWS as applicable. There is no Integrated tax and GST Compensation Cess payable on these goods, if supplied in India. As per Notification issued by the Government of India, anti-dumping duty has been imposed on these goods. The anti-dumping duty will be equal to difference between amounts calculated @ US \$ 80 per kg. and 'landed value' of goods. You are required to compute anti-dumping duty payable by Ms. X.

- (a) ₹ 52,00,000
- (b) ₹ 44,20,000
- (c) Nil
- (d) ₹ 43,42,000

33. IGST is to be imposed in respect of project imports at which of the following rates—

- (a) 18%
- (b) 12%
- (c) 5%
- (d) Nil

34. Which of the following statements is/are correct for safeguard duty u/s 8B of the Customs Tariff Act, 1975?

- (i) Safeguard duty is imposed on articles which are imported in increased

quantities.

- (ii) Such increased importation is causing or threatening to cause serious injury to domestic market.
  - (iii) Safeguard duty can be imposed for a period of 4 years and the period of imposition can be ex-tended. However, in no case the safeguard duty shall continue to be imposed beyond a period of 10 years from the date on which it was first imposed.
  - (iv) Safeguard duty can be imposed provisionally also pending final determination of duty.
- (a) (i), (ii) and (iii)
  - (b) Only (i) and (iv)
  - (c) None of above
  - (d) All of above

35. "Margin of dumping" in relation to an article, means \_\_\_\_\_;

- (a) The difference between the export price and normal value
- (b) The difference between the export price and import price
- (c) The difference between the price of goods in domestic market of exporting and importing country.
- (d) The difference between export price and the domestic price in the country of importation.

36. Where a review initiated before the expiry of the period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding \_\_\_\_\_.

- (a) Five years
- (b) One year



- (c) Six months  
(d) 180 days.
37. An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article shall lie to the \_\_\_\_\_.  
(a) Commissioner (Appeals)  
(b) Appellate tribunal  
(c) High Court  
(d) Supreme Court
38. Fees for filing an appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article is \_\_\_\_\_.  
(a) ₹ 15,000  
(b) ₹ 5,000  
(c) ₹ 10,000  
(d) ₹ 20,000
39. Every appeal u/s 9C of the Customs Tariff Act, 1975 shall be filed within \_\_\_\_\_ of the date of order under appeal.  
(a) 90 days  
(b) 30 days  
(c) 60 days  
(d) 45 days
40. Every application made before the Tribunal for grant of stay or rectification of mistake or for restoration of appeal or application shall be accompanied by a fee of \_\_\_\_\_.  
(a) ₹ 500  
(b) ₹ 15,000  
(c) ₹ 5,000  
(d) ₹ 1,000
41. M/s. PCB Limited has imported printed circuit boards for sale in India from Country X, which are liable for anti-dumping duty. You are provided with the following details.
- (i) Country X does not sell these goods in its Domestic market. However, it exports the same printed circuit at USD 200 per piece to another third country.  
(ii) The printed circuit board is sold in domestic Industry @ USD 175 per piece.  
(iii) PCB Limited has imported the printed circuit boards at USD 100 per piece.  
(iv) Landed value of the printed circuit boards is USD 125 per piece.
- Compute the Anti-dumping duty payable by M/s. PCB Limited for 1,000 pieces of printed circuit boards it has imported during the year assuming conversion rate @ ₹ 75 per USD.  
(a) ₹ 37,50,000  
(b) ₹ 75,00,000  
(c) ₹ 18,75,000  
(d) ₹ 50,00,000



## ANSWERS TO MCQ'S

Question No.	Answer													
1.	(a)	According to Section 3(7) of the CTA, 1975, Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding 40% as is leviable u/s 5 of the IGST Act, 2017 on a like article on its supply in India, on the value of the imported article as determined u/s 3(8) of the Customs Tariff Act, 1975.												
2.	(c)	The integrated tax shall be calculated as under — <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Particulars</th> <th style="width: 20%;">₹</th> </tr> </thead> <tbody> <tr> <td>Assessable Value</td> <td style="text-align: right;">10,00,000</td> </tr> <tr> <td><b>Add:</b> Basic Customs duty @ 5% of ₹ 10,00,000</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td><b>Add:</b> Social Welfare Surcharge @ 10% on basic customs duty i.e. 10% of ₹ 50,000</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td><b>Total value for levy of Integrated tax u/s 3(7) of CTA, 1975</b></td> <td style="text-align: right;"><b>10,55,000</b></td> </tr> <tr> <td><b>Integrated tax u/s 3(7) @ 12% of ₹ 10,55,000</b></td> <td style="text-align: right;"><b>1,26,600</b></td> </tr> </tbody> </table>	Particulars	₹	Assessable Value	10,00,000	<b>Add:</b> Basic Customs duty @ 5% of ₹ 10,00,000	50,000	<b>Add:</b> Social Welfare Surcharge @ 10% on basic customs duty i.e. 10% of ₹ 50,000	5,000	<b>Total value for levy of Integrated tax u/s 3(7) of CTA, 1975</b>	<b>10,55,000</b>	<b>Integrated tax u/s 3(7) @ 12% of ₹ 10,55,000</b>	<b>1,26,600</b>
Particulars	₹													
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<b>Total value for levy of Integrated tax u/s 3(7) of CTA, 1975</b>	<b>10,55,000</b>													
<b>Integrated tax u/s 3(7) @ 12% of ₹ 10,55,000</b>	<b>1,26,600</b>													
3.	(a)	Protective duty under Section 6 of the Customs Tariff Act, 1975 is levied by the Central Government on the recommendation of the Tariff Commission of India.												
4.	(a)	Section 3(7) of the Customs Tariff Act, 1975 provides for levy of integrated tax on imported goods.												
5.	(b)	According to Section 8B of the CTA, 1975, No safeguard duty shall be imposed on an article originating from a developing country so long as the share of imports of that article from that country does not exceed 3% of the total imports of that article into India.												
6.	(a)	According to Section 8B of the CTA, 1975, No safeguard duty shall be imposed, where the article is originating from more than one developing countries (each with less than 3% import share), if the aggregate of imports from all such countries taken together does not exceed 9% of the total imports of that article into India.												
7.	(a)	According to Section 8B of the CTA, 1975, The Provisional safeguard duty cannot remain in force for more 200 days from the date when it was first imposed.												
8.	(c)	According to Section 8B of the Customs Tariff Act, 1975, The safeguard duty shall, unless it is revoked earlier, be in force till the expiry of 4 years from the date of its imposition.												
9.	(c)	Where tariff-rate quota is used as a safeguard measure, the Central Government shall not fix such quota lower than the average level of imports in the last 3 representative												



		years for which statistics are available, unless a different level is deemed necessary to prevent or remedy serious injury.
10.	<b>(d)</b>	According to Section 8B of the Customs Tariff Act, 1975, The total period of imposition of safeguard duty (including extension) cannot be beyond 10 years from the date of its imposition.
11.	<b>(d)</b>	According to Section 9 of the Customs Tariff Act, 1975, the countervailing duty shall not be levied unless it is determined that,— (a) the subsidy relates to export performance; (b) the subsidy relates to the use of domestic goods over imported goods in the export article; or (c) the subsidy has been conferred on a limited number of persons engaged in the manufacture, production or export of articles.
12.	<b>(c)</b>	According to Section 9 of the Customs Tariff Act, 1975, Countervailing duty on subsidized article can be imposed retrospectively from a date prior to the date of imposition of provisional countervailing duty but not beyond 90 days from the date of such notification of provisional duty.
13.	<b>(b)</b>	The countervailing duty imposed u/s 9 of CTA, 1975 shall, unless revoked earlier, cease to have effect on the expiry of 5 years from the date of such imposition.
14.	<b>(a)</b>	Absorption of countervailing duty is said to have taken place, if there is a decrease in the export price of an article without any commensurate change in the resale price in India of such article imported from the exporting country or territory
15.	<b>(a)</b>	If the countervailing duty is revoked temporarily, the period of such revocation shall not exceed 1 year at a time.
16.	<b>(c)</b>	Countervailing duty shall not apply to article imported by a 100% EOU or a unit in SEZ, unless,— (i) it is specifically made applicable in such notification or to such undertaking or unit; or (ii) such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, countervailing duty shall be imposed on that portion of the article so cleared or used, as was applicable when it was imported into India.
17.	<b>(d)</b>	According to Section 9A of the Customs Tariff Act, 1975, Anti-dumping duty can be imposed by the Central Government u/s 9A of the Customs Tariff Act, 1975, not exceeding the margin of dumping or injury margin whichever is less.
18.	<b>(c)</b>	The following duties are levied as additional duties of customs u/s 3 of the Customs Tariff act, 1975, (i) Duty equal to excise duty leviable on like product manufactured in India; (ii) Countervailing duty as special additional duty;

		(iii) Special additional duty to counterbalance sales tax.
19.	(a)	Interest free loan would qualify as subsidy for levying of countervailing duty u/s 9 of the Customs Tariff Act, 1975 in India if such interest free loans is given by public or Government banks;
20.	(d)	<b>CVD on subsidized article to be extended on articles imported by Altering form/ Description [Section 9(1A)]</b> : Where the Central Government, on such inquiry as it considers necessary, is of the opinion that circumvention of countervailing duty imposed u/s 9(1) has taken place, — (a) either by altering the description or name or composition of the article on which such duty has been imposed; or (b) by import of such article in an unassembled or disassembled form; or (c) by changing the country of its origin or export; or (d) in any other manner, whereby the countervailing duty so imposed is rendered ineffective, it may extend the countervailing duty to such other article also.
21.	(b)	The integrated tax leviable on imported goods is levied as integrated tax u/s 5 of the IGST Act, 2017.
22.	(b)	Anti-Dumping duty is calculated as Lower of margin of dumping or injury margin.
23.	(b)	If the goods are imported from the areas notified by the Central Government to be preferential areas, then the rate of duty under column (5) will be applicable.
24.	(d)	The importer will have to fulfill the following conditions to make the imported goods eligible for preferential rate of duty:- (a) At the time of importation, he should make a specific claim for the preferential rate. (b) He should also claim that the goods are produced or manufactured in such preferential area. (c) The area should be notified u/s 4(3) of the Customs Tariff Act to be a preferential area. (d) The origin of the goods shall be determined in accordance with the rules made u/s 4(2) of the Customs Tariff Act.
25.	(d)	Project Import scheme has been made applicable to Industrial Plants, Irrigation Projects, Power Projects, Mining Projects, Projects for Oil or Mineral Exploration and other projects as may be notified by the Central Government.
26.	(b)	Safeguard duty is imposed to protect domestic industry where increased imports have caused or threaten to cause serious injury to domestic industry.

27.	<b>(d)</b>	<p>As per provisions of Section 9B of the Customs Tariff Act, 1975,—</p> <ul style="list-style-type: none"> <li>(i) Both countervailing duty and anti-dumping duty cannot be imposed on an article to compensate for the same situation of dumping.</li> <li>(ii) Countervailing duty cannot be levied on an article for the reason that the same is exempt from duty borne by a like article when meant for consumption in the country of origin.</li> </ul>
28.	<b>(d)</b>	<p>SWS is leviable on the aggregate of duties, taxes and cesses leviable on such goods u/s 12 of the Customs Act, 1962 and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs. However, following duties shall be excluded for computing this cess :</p> <ul style="list-style-type: none"> <li>(a) Safeguard duty u/s 8B of the Customs Tariff Act, 1975</li> <li>(b) Countervailing duty u/s 9 of the Customs Tariff Act, 1975</li> <li>(c) Anti dumping duty u/s 9A of the Customs Tariff Act, 1975</li> <li>(d) Social welfare surcharge itself on imported goods.</li> </ul>
29.	<b>(d)</b>	<p>As per section 9A(1A) of the Customs Tariff Act, 1975, following are the ways that would constitute circumvention (avoiding levy of duty by unscrupulous means) of antidumping duty imposed on an article that may warrant action by the Central Government:</p> <ul style="list-style-type: none"> <li>(i) altering the description or name or composition of the article subject to such anti-dumping duty,</li> <li>(ii) import of such article in an unassembled or disassembled form,</li> <li>(iii) changing the country of its origin or export, or</li> <li>(iv) any other manner, whereby the anti-dumping duty so imposed is rendered ineffective.</li> </ul>
30.	<b>(d)</b>	<p>The safeguard duty u/s 8B of the Customs Tariff Act, 1975 is not imposed on the import of the following types of articles:</p> <ul style="list-style-type: none"> <li>(1) Articles originating from a developing country, so long as the share of imports of that article from that country does not exceed 3% of the total imports of that article into India;</li> <li>(2) Articles originating from more than one developing country, so long as the aggregate of imports from developing countries each with less than 3% import share taken together does not exceed 9% of the total imports of that article into India;</li> <li>(3) Articles imported by a 100% EOU or units in a Special Economic Zone unless the duty is specifically made applicable on them or the article imported is either cleared as such into DTA or used in the manufacture of any goods that are cleared into DTA. In such cases, safeguard duty shall be levied on that portion of the article so cleared or so used as was leviable when it was imported into India.</li> </ul>

31.	(a)	Computation of customs duty payable thereon —															
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Assessable value of sodium nitrite imported</td> <td>30,00,000</td> </tr> <tr> <td><b>Add:</b> Basic custom duty @ 10% (₹ 30,00,000 × 10%)</td> <td>3,00,000</td> </tr> <tr> <td><b>Add:</b> Safeguard Duty</td> <td>9,00,000</td> </tr> <tr> <td><b>Add:</b> Social Welfare Surcharge @ 10% of BCD [No SWS is leviable on safeguard duty]</td> <td>30,000</td> </tr> <tr> <td><b>Total for IGST</b></td> <td><b>42,30,000</b></td> </tr> <tr> <td>IGST u/s 3(7) of Customs Tariff Act (₹ 42,30,000 × 18%)</td> <td>7,61,400</td> </tr> <tr> <td><b>Total customs duty payable (₹ 3,00,000 + ₹ 9,00,000 + ₹ 30,000 + ₹ 7,61,400)</b></td> <td><b>16,91,400</b></td> </tr> </tbody> </table>	Particulars	₹	Assessable value of sodium nitrite imported	30,00,000	<b>Add:</b> Basic custom duty @ 10% (₹ 30,00,000 × 10%)	3,00,000	<b>Add:</b> Safeguard Duty	9,00,000	<b>Add:</b> Social Welfare Surcharge @ 10% of BCD [No SWS is leviable on safeguard duty]	30,000	<b>Total for IGST</b>	<b>42,30,000</b>	IGST u/s 3(7) of Customs Tariff Act (₹ 42,30,000 × 18%)	7,61,400	<b>Total customs duty payable (₹ 3,00,000 + ₹ 9,00,000 + ₹ 30,000 + ₹ 7,61,400)</b>
Particulars	₹																
Assessable value of sodium nitrite imported	30,00,000																
<b>Add:</b> Basic custom duty @ 10% (₹ 30,00,000 × 10%)	3,00,000																
<b>Add:</b> Safeguard Duty	9,00,000																
<b>Add:</b> Social Welfare Surcharge @ 10% of BCD [No SWS is leviable on safeguard duty]	30,000																
<b>Total for IGST</b>	<b>42,30,000</b>																
IGST u/s 3(7) of Customs Tariff Act (₹ 42,30,000 × 18%)	7,61,400																
<b>Total customs duty payable (₹ 3,00,000 + ₹ 9,00,000 + ₹ 30,000 + ₹ 7,61,400)</b>	<b>16,91,400</b>																
<p><b>Note:</b> Safeguard duty is imposable in the given case since share of imports of sodium nitrite from the developing country is more than 3% of the total imports of sodium nitrite into India.</p>																	
32.	(d)	The following points are to be taken note of –															
		<ul style="list-style-type: none"> <li>➤ The question clearly states that only basic customs duty, SWS thereon and anti-dumping duty are leviable on the goods in question and no other duty viz. integrated tax u/s 3(7) or GST Compensation cess u/s 3(9) of CTA, 1975 is leviable.</li> <li>➤ No SWS is imposable on anti-dumping duty.</li> </ul> <p>Keeping into mind the aforesaid, the relevant computations are as under –</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>CIF Value of the consignment being Assessable Value under Customs Laws (in Indian ₹) [US \$ 1,20,000 × ₹ 65]</td> <td>78,00,000</td> </tr> <tr> <td><b>Add:</b> Basic Customs Duty @ 10%</td> <td>7,80,000</td> </tr> <tr> <td><b>Add:</b> SWS @ 10% on Basic Customs Duty</td> <td>78,000</td> </tr> <tr> <td><b>Landed Value/Cost of the goods [A]</b></td> <td><b>86,58,000</b></td> </tr> <tr> <td><b>Cost of commodity for the purposes of anti-dumping notification [2,500 Kg. × US \$ 80 per Kg. × ₹ 65 per dollar] [B]</b></td> <td><b>1,30,00,000</b></td> </tr> <tr> <td><b>Anti dumping duty [B – A]</b></td> <td><b>43,42,000</b></td> </tr> </tbody> </table>		Particulars	₹	CIF Value of the consignment being Assessable Value under Customs Laws (in Indian ₹) [US \$ 1,20,000 × ₹ 65]	78,00,000	<b>Add:</b> Basic Customs Duty @ 10%	7,80,000	<b>Add:</b> SWS @ 10% on Basic Customs Duty	78,000	<b>Landed Value/Cost of the goods [A]</b>	<b>86,58,000</b>	<b>Cost of commodity for the purposes of anti-dumping notification [2,500 Kg. × US \$ 80 per Kg. × ₹ 65 per dollar] [B]</b>	<b>1,30,00,000</b>	<b>Anti dumping duty [B – A]</b>	<b>43,42,000</b>
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33.	(a)	In the GST regime, for the purpose of levying IGST all the imports under the project import scheme will be classified under heading 9801 and duty shall be levied @ 18%.															
34.	(d)	All of the given statements are true with regard to safeguard duty.															
35.	(a)	According to Section 9A of the Customs Tariff Act, 1975, "Margin of dumping" in relation to an article, means the difference between the export price and normal value.															

36.	(b)	According to Section 9A of the Customs Tariff Act, 1975, where a review initiated before the expiry of the period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.
37.	(b)	According to Section 9C of the Customs Tariff Act, 1975, an appeal against the order of determination or review thereof regarding the existence, degree and effect of – (i) any subsidy or dumping in relation to import of any article shall lie to the Appellate tribunal. or (ii) import of any article into India in such increased quantities and under such condition so as to cause or threatening to cause serious injury to domestic industry requiring imposition of safeguard duty in relation to import of that article.
38.	(a)	According to Section 9C of the CTA, 1975, fees for filing an appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article is ₹ 15,000.
39.	(a)	Every appeal u/s 9C of the Customs Tariff Act, 1975 shall be filed within 90 days of the date of order under appeal.
40.	(a)	Every application made before the Tribunal for grant of stay or rectification of mistake or for restoration of appeal or application shall be accompanied by a fee of ₹ 500.
41.	(a)	Anti-dumping duty is lower of — (i) Margin of dumping; or (ii) Injury margin. Margin of dumping is US \$ 100 per piece i.e. [Normal value (US \$ 200) – Export price (US \$ 100)]. Injury margin is US \$ 50 i.e., [Fair selling price (US \$ 175) – Landed value (US \$ 125)]. Hence anti-dumping duty shall be lower of (i) margin of dumping i.e. US \$ 100 or (ii) injury margin i.e. US \$ 50. The total amount of anti-dumping duty to be levied = 1000 × US \$ 50 × ₹ 75 = ₹ 3,750,000

