

# IMPORTATION AND EXPORTATION OF GOODS

## MULTIPLE CHOICE QUESTIONS

- The time limit for presentation of import manifest in case of vessel is \_\_\_\_\_
  - Prior to arrival of vessel.
  - Within 12 hours of the arrival of vessel.
  - Within 24 hours of arrival of vessel.
  - Within 48 hours of the arrival of vessel.
- The time limit for presentation of import report in case of vehicle is \_\_\_\_\_
  - Prior to arrival of vehicle.
  - Within 12 hours of the arrival of vehicle.
  - Within 24 hours of arrival of vehicle.
  - Within 48 hours of the arrival of vehicle.
- In case the arrival manifest or import manifest or import report is not presented within specified time limit, and if the proper officer is satisfied that there was no sufficient cause for delay in filing arrival manifest or import report/manifest, then the person-in-charge or any other person specified above who caused such delay, shall be liable to a penalty not exceeding \_\_\_\_\_.
  - ₹ 50,000
  - ₹ 10,000
  - ₹ 1,00,000
  - ₹ 1,50,000
- The \_\_\_\_\_ may, in cases where it is not feasible to deliver arrival manifest or import manifest by presenting electronically, allow the same to be delivered in any other manner.
  - Principal Commissioner or Commissioner of Customs
  - Joint Commissioner of Customs
  - Assistant Commissioner of Customs
  - CBIC
- Where the passenger and crew arrival manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge shall be liable to such penalty, not exceeding \_\_\_\_\_, as may be prescribed.
  - ₹ 50,000
  - ₹ 10,000
  - ₹ 1,00,000

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(d) ₹ 1,50,000

6. The importer shall present the bill of entry \_\_\_\_\_ on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.

- (a) before the end of the day (including holidays) preceding the day
- (b) within 2 days excluding holidays
- (c) within 30 days excluding holidays
- (d) within 7 days excluding holidays

7. A bill of entry may be presented at any time \_\_\_\_\_ prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India.

- (a) Not exceeding 30 days
- (b) Not exceeding 2 days
- (c) Not exceeding 3 days
- (d) Not exceeding 7 days

8. The charges for late presentation of the bill of entry are \_\_\_\_\_ per day for the initial \_\_\_\_\_ days of default.

- (a) ₹ 5,000, 3
- (b) ₹ 10,000, 3
- (c) ₹ 5,000, 5
- (d) ₹ 10,000, 5

9. The charges for late presentation of the bill of entry are \_\_\_\_\_ per day after initial 3 days of default.

- (a) ₹ 5,000
- (b) ₹ 10,000
- (c) ₹ 15,000
- (d) ₹ 25,000

10. Where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed \_\_\_\_\_

- (a) ₹ 5,000
- (b) ₹ 50,000
- (c) ₹ 15,000
- (d) ₹ 25,000

11. The charges for late presentation of the bill of entry shall not exceed \_\_\_\_\_

- (a) ₹ 5,000
- (b) The duty payable
- (c) ₹ 15,000
- (d) ₹ 50,000

12. Importers paying customs duty of \_\_\_\_\_ or more per bill of entry are required to pay duty electronically.

- (a) ₹ 1,00,000
- (b) ₹ 10,000
- (c) ₹ 50,000
- (d) ₹ 25,000

13. The authorised person shall retain, for a period of \_\_\_\_\_ from the date of presentation of the bill of entry, the assessed copy of the bill of entry, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.

- (a) 5 years
- (b) 4 years
- (c) 2 years
- (d) 1 year



14. As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment from 1<sup>st</sup> day to 15<sup>th</sup> day of any month, the due date for payment of duty will be \_\_\_\_\_:

- (a) 1<sup>st</sup> day of the next month
- (b) Last day of that month
- (c) Last day of the next month
- (d) 16<sup>th</sup> day of that month

15. As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment on 25<sup>th</sup> July, 2024, the due date for payment of duty will be :

- (a) 26<sup>th</sup> July 2024
- (b) 31<sup>st</sup> July 2024
- (c) 1<sup>st</sup> August 2024
- (d) 27<sup>th</sup> July 2024

16. As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment on 25<sup>th</sup> March, 2025, the due date for payment of duty will be :

- (a) 26<sup>th</sup> March 2025
- (b) 31<sup>st</sup> March 2025
- (c) 1<sup>st</sup> April 2025
- (d) 27<sup>th</sup> March 2025

17. An eligible importer who fails to pay duty in full by due date \_\_\_\_\_ shall not be permitted to make deferred payment.

- (a) more than once in a period of 3 consecutive months
- (b) more than twice in a period of 3 consecutive months
- (c) more than once in a period of 2 consecutive months

(d) more than twice in a period of 2 consecutive months

18. The Central Government has notified the following importers to make deferred payment of import duty.

- (a) Importers certified under Authorized Economic Operator programme as AEO (Tier-Two).
- (b) Importers certified under Authorized Economic Operator programme as AEO (Tier Three).
- (c) Authorised Public Undertakings
- (d) All of the above

19. In case of self-assessment of duty the importer is required to pay import duty \_\_\_\_\_

- (a) On the date of presentation of bill of entry.
- (b) Within one day (excluding holidays) from the date of presentation of bill of entry.
- (c) Within two days (excluding holidays) from the date of presentation of bill of entry.
- (d) Within five days (excluding holidays) from the date of presentation of bill of entry.

20. The importer shall pay the import duty \_\_\_\_\_ from the date on which the bill of entry is returned to him by the proper officer for payment of duty in the case of assessment, reassessment or provisional assessment.

- (a) Within three days (excluding holidays)
- (b) Within one day (excluding holidays)
- (c) Within two days (excluding holidays)
- (d) Within five days (excluding holidays)

21. If any goods brought into India from a place outside India are not cleared for home consumption or warehoused or trans-shipped within \_\_\_\_\_ from the date of the unloading thereof at a customs station or within such further time as the proper officer may allow, such goods may, after notice to the importer and with the permission of the proper officer be sold by the person having the custody thereof.
- 30 days
  - 15 days
  - 45 days
  - 60 days
22. Where, in the case of any imported goods, whether dutiable or not, entered for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time the goods may pending clearance or removal, as the case may be, be permitted to be stored in a public warehouse for a period \_\_\_\_\_.
- Not exceeding 30 days
  - Not exceeding 15 days
  - Not exceeding 45 days
  - Not exceeding 60 days
23. The person-in-charge of a conveyance carrying \_\_\_\_\_ shall, before the departure of the conveyance from a Customs station, deliver to the proper officer, in the case of a vessel or aircraft an departure manifest or export manifest by presenting electronically, and in the case of a vehicle, an export report in such form and manner as may be prescribed.
- Imported goods
  - Export Goods
  - Both imported or export goods
  - None of the above
24. The exporter who presents a shipping bill or bill of export u/s 50 shall ensure the following :
- the accuracy and completeness of the information given therein;
  - the authenticity and validity of any document supporting it; and
  - compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.
  - All of the above.
25. Cargo declaration in respect of import manifest shall consist of \_\_\_\_\_.
- cargo to be landed
  - unaccompanied baggage
  - goods to be transhipped and same bottom or retention cargo.
  - All of the above
26. As per Boat note regulations 1976, Boat note shall be prepared in \_\_\_\_\_.
- Triplicate
  - Duplicate
  - Quadruplicate
  - Single copy
27. How many types of bill of entries are there \_\_\_\_\_?
- One
  - Two
  - Three
  - Four



28. Bill of entry is to be presented in how many copies \_\_\_\_\_.

- (a) Quadruplicate
- (b) Original
- (c) Duplicate
- (d) Triplicate

29. Which of the following is document of title to the goods \_\_\_\_\_?

- (a) Bill of lading
- (b) Bill of Entry
- (c) Bill of export
- (d) Shipping bill

**ANSWERS TO MCQ'S**

Question No.	Answer
1.	(a) According to Section 30 of the Customs Act, 1962, the time limit for presentation of import manifest in case of vessel is Prior to arrival of vessel.
2.	(b) According to Section 30 of the Customs Act, 1962, the time limit for presentation of import report in case of vehicle is Within 12 hours of the arrival of vehicle.
3.	(a) In case the arrival manifest or import manifest or import report is not presented within specified time limit, and if the proper officer is satisfied that there was no sufficient cause for delay in filing arrival manifest or import report/manifest, then the person-in-charge or any other person specified above who caused such delay, shall be liable to a penalty not exceeding ₹ 50,000.
4.	(a) The Principal Commissioner or Commissioner of Customs may, in cases where it is not feasible to deliver arrival manifest or import manifest by presenting electronically, allow the same to be delivered in any other manner.
5.	(a) Where the passenger and crew arrival manifest or the passenger name record information or any part thereof is not delivered to the proper officer within the prescribed time and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge shall be liable to such penalty, not exceeding ₹ 50,000, as may be prescribed.
6.	(a) The importer shall present the bill of entry before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing.
7.	(a) A bill of entry may be presented at any time not exceeding 30 days prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India.



8.	(a)	The charges for late presentation of the bill of entry are ₹ 5,000 per day for the initial three days of default.
9.	(b)	The charges for late presentation of the bill of entry are ₹ 10,000 per day after initial 3 days of default.
10.	(b)	Where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed _____.
11.	(b)	Where the duty or any other charges in respect of any bill of entry are not payable for any reason like exemption or otherwise, the late presentation charges shall not exceed ₹ 50,000.
12.	(b)	Importers paying customs duty of ₹ 10,000 or more per bill of entry is required to pay duty electronically.
13.	(a)	The authorised person shall retain, for a period of 5 years from the date of presentation of the bill of entry, the assessed copy of the bill of entry, digital or otherwise, and all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.
14.	(d)	As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment from 1 <sup>st</sup> day to 15 <sup>th</sup> day of any month, the due date for payment of duty will be 16 <sup>th</sup> day of that month.
15.	(c)	As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment on 25 <sup>th</sup> July, 2024, the due date for payment of duty will be 1 <sup>st</sup> August 2024.
16.	(b)	As per Deferred Payment of Import Duty Rules, 2016, for goods corresponding to Bill of Entry returned for payment on 25 <sup>th</sup> March, 2025, the due date for payment of duty will be 31 <sup>st</sup> March 2025.
17.	(a)	An eligible importer who fails to pay duty in full by due date more than once in a period of 3 consecutive months shall not be permitted to make deferred payment.
18.	(d)	The Central Government has notified the following importers to make deferred payment of import duty : Importers certified under Authorized Economic Operator programme as AEO (Tier-Two) and (Tier- Three) and Authorised Public Undertakings.
19.	(a)	In case of self-assessment of duty the importer is required to pay import duty on the date of presentation of bill of entry.

20.	(b)	The importer shall pay the import duty Within one day (excluding holidays) from the date on which the bill of entry is returned to him by the proper officer for payment of duty in the case of assessment, reassessment or provisional assessment.
21.	(a)	If any goods brought into India from a place outside India are not cleared for home consumption or warehoused or trans-shipped within 30 days from the date of the unloading thereof at a customs station or within such further time as the proper officer may allow, such goods may, after notice to the importer and with the permission of the proper officer be sold by the person having the custody thereof.
22.	(a)	Where, in the case of any imported goods, whether dutiable or not, entered for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time the goods may pending clearance or removal, as the case may be, be permitted to be stored in a public warehouse for a period not exceeding 30 days.
23.	(c)	Section 41(1) of the Customs Act, 1962 provides that the person-in-charge of a conveyance carrying export goods or imported goods shall, before the departure of the conveyance from a Customs station, deliver to the proper officer, in the case of a vessel or aircraft an departure manifest or export manifest by presenting electronically, and in the case of a vehicle, an export report in such form and manner as may be prescribed.
24.	(d)	The exporter who presents a shipping bill or bill of export u/s 50 shall ensure the following, namely :— (a) the accuracy and completeness of the information given therein; (b) the authenticity and validity of any document supporting it; and (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.
25.	(d)	The cargo list is categorized in the manifest/report into the following categories and shall be delivered in separate sheets: (1) cargo to be landed; (2) unaccompanied baggage; (3) goods to be transshipped; (4) same bottom or retention cargo.
26.	(b)	The boat notes should be in duplicate and machine numbered.
27.	(c)	There are three types of Bills of Entries prescribed for these three different purposes. Form I (White) – for home consumption. Form II (Yellow) – for warehousing (into bond). Form III (Green) – for ex-bond clearance for home consumption (ex-bond).

28.	(a)	When bill of entry is filed electronically, it is in four copies: (a) Original, meant for the customs authorities for assessment and collection of duty; (b) Duplicate, intended as an authority to the custodian of the cargo to release cargo to the importer from his custody; (c) Triplicate, as a copy for record for the importer; and (d) Quadruplicate, as a copy to be presented to the bank or Reserve Bank of India for the purposes of making remittance for the imported goods.
29.	(a)	The bill of lading given by the carrier of the goods is the importer's document of title to the goods. The bill of lading covers all the goods imported with full description.

