

# BAGGAGE

## MULTIPLE CHOICE QUESTIONS

- The rate of duty on baggage as increased by Social Welfare Surcharge is —
  - 35.00%
  - 36.05%
  - 38.50%
  - 11.00%
- An Indian resident, not being an infant, arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles other than those mentioned in Annexure I, upto the value of \_\_\_\_\_ if these are carried on the person or in the accompanied baggage of the passenger.
  - ₹ 50,000
  - ₹ 15,000
  - ₹ 1,00,000
  - ₹ 2,00,000
- A tourist of foreign origin, not being an infant, arriving from any country other than Nepal, Bhutan or Myanmar shall be allowed clearance free of duty articles other than those mentioned in Annexure I, upto the value of \_\_\_\_\_ if these are carried on the person or in the accompanied baggage of the passenger.
  - ₹ 50,000
  - ₹ 15,000
  - ₹ 1,00,000
  - ₹ 2,00,000
- "Tourist" means a person not normally resident in India, who enters India for a stay of \_\_\_\_\_ period for legitimate non-immigrant purposes.
  - not more than 6 months in the course of any 12 months
  - not more than 9 months in the course of any 12 months
  - not more than 3 months in the course of any 9 months
  - not more than 3 months in the course of any 12 months
- "Personal effects" means things required for satisfying daily necessities but does not include \_\_\_\_\_.
  - Jewellery
  - Bedding
  - Shoes
  - Wearing apparel
- The following article is not specified in Annexure 1 of Baggage Rules, 2016.
  - Fire Arms

- (b) Cartridges of fire arms exceeding 50.
- (c) Alcoholic liquor or wines in excess of two litres
- (d) Jewellery
7. The following article is not specified in Annexure 1 of Baggage Rules, 2016.
- (a) Air-Conditioner
- (b) 2 liter bottle of wine
- (c) A packet of cigarettes containing 100 sticks
- (d) Fire arms
8. "Infant" means a child not more than \_\_\_\_\_.
- (a) 2 years of age
- (b) 1 year of age
- (c) 3 years of age
- (d) 5 years of age
9. An Indian resident not being an infant, arriving from Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles other than those mentioned in Annexure I upto the value of \_\_\_\_\_ if these are carried on the person or in the accompanied baggage of the passenger.
- (a) ₹ 50,000
- (b) ₹ 15,000
- (c) ₹ 1,00,000
- (d) ₹ 2,00,000
10. The duty free allowance for jewellery in respect of gentleman returning to India who has been residing abroad for more than one year is —
- (a) Jewellery upto a weight, of 20 grams with a value cap of ₹ 50,000.
- (b) Jewellery upto a weight, of 40 grams with a value cap of ₹ 1,00,000.
- (c) Nil
- (d) ₹ 2,00,000
11. The duty free allowance of jewellery in respect of lady passenger returning to India who has been residing abroad for more than one year is —
- (a) Jewellery upto a weight, of 20 grams with a value cap of ₹ 50,000.
- (b) Jewellery upto a weight, of 40 grams with a value cap of ₹ 1,00,000.
- (c) Nil
- (d) ₹ 2,00,000
12. Compute duty liability in respect of Jewellery of Mr. A if he was residing abroad for over one year before his return to India on 10-04-2024. Weight of Jewellery 18 grams. Value of Jewellery : ₹ 52,000. He has already availed the benefit of duty free allowances under other baggage rules other than Rule 5.
- (a) ₹ 770
- (b) ₹ 20,020
- (c) ₹ 220
- (d) Nil
13. Compute duty liability in respect of Jewellery of Mr. A if he was residing abroad for over one year before his return to India on 10-04-2024. Weight of Jewellery 22 grams. Value of Jewellery : ₹ 44,000. He has already availed the benefit of duty free allowances under other baggage rules other than Rule 5.
- (a) ₹ 1,540
- (b) ₹ 4,840
- (c) ₹ 16,940
- (d) Nil



14. Compute duty liability in respect of Jewellery of Ms. P if she was residing abroad for over one year before her return to India on 10-04-2024. Weight of Jewellery 44 grams. Value of Jewellery : ₹ 88,000. She has already availed the benefit of duty free allowances under other baggage rules other than Rule 5.
- (a) ₹ 3,080  
(b) ₹ 1,540  
(c) ₹ 16,940  
(d) Nil
15. Compute duty liability in respect of Jewellery of Ms. P if she was residing abroad for over one year before her return to India on 10-04-2024. Weight of Jewellery 45 grams. Value of Jewellery: ₹ 1,12,500. She has already availed the benefit of duty free allowances under other baggage rule other than Rule 5.
- (a) ₹ 4,813  
(b) ₹ 24,063  
(c) ₹ 1,375  
(d) Nil
16. Mr. X, an Indian passenger transferred his residence in India after staying abroad for four months. He is allowed to bring duty free personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of \_\_\_\_\_ as per Rule 6 of Baggage Rules, 2016 [conditions as specified in Rule 6 has been fulfilled by him].
- (a) ₹ 60,000  
(b) ₹ 50,000  
(c) ₹ 1,00,000  
(d) ₹ 2,00,000
17. Mr. X, an Indian passenger transferred his residence in India after staying abroad for one year and six months. He is allowed to bring duty free personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of \_\_\_\_\_ as per Rule 6 of Baggage Rules, 2016 [conditions as specified in Rule 6 has been fulfilled by him].
- (a) ₹ 60,000  
(b) ₹ 50,000  
(c) ₹ 1,00,000  
(d) ₹ 2,00,000
18. Mr. X, an Indian passenger transferred his residence in India after staying abroad for two year and 6 months. He is allowed to bring duty free personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of \_\_\_\_\_ as per Rule 6 of Baggage Rules, 2016 [conditions as specified in Rule 6 has been fulfilled by him]
- (a) ₹ 60,000  
(b) ₹ 5,00,000  
(c) ₹ 1,00,000  
(d) ₹ 2,00,000
19. A member of crew of a vessel or an aircraft shall be allowed to bring articles like chocolates, cheese, cosmetics and other petty gift items for their personal or family use which shall not exceed the value of \_\_\_\_\_.
- (a) ₹ 1,500  
(b) ₹ 5,000  
(c) ₹ 600



(d) ₹ 1,200

20. The rate of duty and tariff value, if any, applicable to any goods imported by post shall be the rate and valuation in force on the date on which \_\_\_\_\_ a list containing the particulars of such goods for the purpose of assessing the duty thereon :

- (a) the postal authorities present to the proper officer
- (b) the importer present to the proper officer
- (c) the importer present to the postal authorities
- (d) Proper officer present to the postal authorities

21. In case of fuel and lubricating oil taken on board any foreign-going aircraft as stores, \_\_\_\_\_ drawback shall be admissible u/s 74 of Customs Act, 1962.

- (a) 98%
- (b) 100%
- (c) 95%
- (d) 90%

22. M/s. XYZ Ltd. imported certain goods valuing ₹ 30 lakhs (assessable value) from America by post. Compute the amount of duty payable by the importer in the light of the following information :

|  |          |
|--|----------|
| Date of presentation of a list containing particulars of said goods to proper officer of customs | 15/05/24 |
| Rate of duty prevalent on the date of such presentation  | 10%      |
| Date of arrival of vessel through which the packet containing the said goods was imported        | 20/05/24 |

|  |     |
|--|-----|
| Rate of duty prevalent on the date of such arrival | 15% |
|--|-----|

- (a) ₹ 4,95,000
- (b) ₹ 3,30,000
- (c) ₹ 3,00,000
- (d) ₹ 4,50,000

23. On 15-6-2024 M/s. XYZ Ltd. delivered goods valuing ₹ 20 lakhs (assessable value) to the postal authorities for the purpose of export by post to Germany. The order for clearance of such goods for export was made on 29-6-2024, but the goods could actually be exported on 01-07-2024. The rates of duty prevalent on the said dates were 10%, 15% and 20% respectively. Determine the amount of customs duty payable ?

- (a) 2,00,000
- (b) 3,00,000
- (c) 4,00,000
- (d) Nil

24. In case of goods are imported or exported by post or couriers for which of the following aspects regulation can be framed by CBIC.

- (a) the form and manner in which an entry may be made in respect of goods imported or to be exported by post or courier;
- (b) the examination, assessment to duty, and clearance of goods imported or to be exported by post or courier;
- (c) the transit or trans-shipment of goods imported by post or courier, from one customs station to another or to a place outside India.
- (d) All of the above



25. Mrs. A, a person of Indian origin, aged 40 years came to India on tour along with her baby aged 1½ years. She carried with her following goods:
1. Personal effects like clothes of Mrs. A valued at ₹ 40,000
  2. Used personal effects of infant valued at ₹ 60,000
  3. Laptop worth ₹ 65,000
  4. Travel souvenirs valued at ₹ 25,000
  5. 1 liter wine worth ₹ 5,000
  6. Mobile worth ₹ 20,000
  7. Digital camera ₹ 60,000
  8. Cigars 20 worth ₹ 1,340
- What is the customs duty payable?
- (a) ₹ 13,991
  - (b) ₹ 33,241
  - (c) ₹ 30,219
  - (d) ₹ 12,750
26. Mr. B, an Indian resident, aged 30 years, returned to India on 10-04-2024 after visiting England. He had been to England on 01-04-2024. On his way back to India he brought following goods with him,–
1. Personal effects like clothes etc. valued at ₹ 1,00,000;
  2. 1 litre of Wine worth ₹ 15,000;
  3. A digital Camera worth ₹ 55,000;
  4. A Mobile worth ₹ 25,000.
- What is the customs duty payable?
- (a) ₹ 17,325
  - (b) ₹ 55,825
  - (c) ₹ 15,750
  - (d) Nil
27. In which of the following manner the baggage which is temporarily detained can be returned.
- (a) The baggage may be returned to him on his leaving India
  - (b) Through any other passenger authorised by him and leaving India
  - (c) Cargo consigned in his name
  - (d) In any of the above manner depending upon facts of the case
28. The regulations framed in respect of baggage may provide for the which of the following :
- (a) the manner of declaring the contents of any baggage;
  - (b) the custody, examination, assessment to duty and clearance of baggage;
  - (c) the transit or trans-shipment of baggage from one customs station to another or to a place outside India.
  - (d) All of the above
29. In which of the following cases stores will be leviable to duty in India.
- (a) vessels/aircraft arriving in India and terminating their voyage at the port of arrival
  - (b) vessel/aircraft arriving in India and subsequently converting into coastal voyage/ run or domestic flight.
  - (c) Both (a) and (b)
  - (d) None of the above



## ANSWERS TO MCQ'S

| Question No. | Answer |  |
|--------------|--------|--|
| 1.           | (c)    | The rate of duty on baggage as increased by Social Welfare Surcharge is 38.5%  |
| 2.           | (a)    | An Indian resident, not being an infant, arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles other than those mentioned in Annexure I, upto the value of ₹ 50,000 if these are carried on the person or in the accompanied baggage of the passenger.   |
| 3.           | (b)    | A tourist of foreign origin, not being an infant, arriving from any country other than Nepal, Bhutan or Myanmar shall be allowed clearance free of duty articles other than those mentioned in Annexure I, upto the value of ₹ 15,000 if these are carried on the person or in the accompanied baggage of the passenger.   |
| 4.           | (a)    | "Tourist" means a person not normally resident in India, who enters India for a stay of not more than 6 months in the course of any 12 months period for legitimate non-immigrant purposes.  |
| 5.           | (a)    | "Personal effects" means things required for satisfying daily necessities but does not include Jewellery.  |
| 6.           | (d)    | The following articles have been notified in Annexure-I.<br>ANNEXURE – I (See rule 3, 4 and 6)<br>1. Fire arms.<br>2. Cartridges of fire arms exceeding 50.<br>3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.<br>4. Alcoholic liquor or wines in excess of two litres.<br>5. Gold or silver in any form other than ornaments.<br>6. Flat Panel (Liquid Crystal Display/Light-Emitting Diode/Plasma) television. |
| 7.           | (a)    | The following articles have been notified in Annexure-I.<br>ANNEXURE – I (See rule 3, 4 and 6)<br>1. Fire arms.<br>2. Cartridges of fire arms exceeding 50.<br>3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.<br>4. Alcoholic liquor or wines in excess of two litres.<br>5. Gold or silver in any form other than ornaments.<br>6. Flat Panel (Liquid Crystal Display/Light-Emitting Diode/Plasma) television. |



|     |     |  |
|-----|-----|--|
| 8.  | (a) | "Infant" means a child not more than 2 years of age. [Rule 2(iii)]   |
| 9.  | (b) | An Indian resident not being an infant, arriving from Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles other than those mentioned in Annexure I upto the value of ₹ 15,000 if these are carried on the person or in the accompanied baggage of the passenger.  |
| 10. | (a) | The duty free allowance for jewellery in respect of gentleman returning to India who has been residing abroad for more than one year is Jewellery upto a weight, of 20 grams with a value cap of ₹ 50,000.   |
| 11. | (b) | The duty free allowance of jewellery in respect of lady passenger returning to India who has been residing abroad for more than one year is Jewellery upto a weight, of 40 grams with a value cap of ₹ 1,00,000.   |
| 12. | (a) | The duty liability is arrived as under—<br><ul style="list-style-type: none"> <li>- Name of passenger - Mr. A</li> <li>- Weight of Jewellery (in grams) - 18</li> <li>- Value of Jewellery (₹) - 52,000</li> <li>- Duty free allowance - 50,000</li> <li>- Assessable value - 2,000</li> <li>- Duty liability @ 38.5% - 770</li> <li>- Remarks - Value cap of ₹ 50,000 shall be imposed.</li> </ul>  |
| 13. | (a) | The duty liability is arrived as under—<br><ul style="list-style-type: none"> <li>- Name of passenger - Mr. A</li> <li>- Weight of Jewellery (in grams) - 22</li> <li>- Value of Jewellery (₹) - 44,000</li> <li>- Duty free allowance - 40,000</li> <li>- Assessable value - 4,000</li> <li>- Duty liability @ 38.5% - 1,540</li> <li>- Remarks - Quantity cap of 20 grams shall be imposed. Hence, duty free allowance shall be <math>(₹ 44,000 \div 22) \times 20 = ₹ 40,000</math>.</li> </ul> |
| 14. | (a) | The duty liability is arrived as under—<br><ul style="list-style-type: none"> <li>- Name of passenger - Ms. P</li> <li>- Weight of Jewellery (in grams) - 44</li> <li>- Value of Jewellery (₹) - 88,000</li> <li>- Duty free allowance - 80,000</li> <li>- Assessable value - 8,000</li> <li>- Duty liability @ 38.5% - 3,080</li> <li>- Remarks - Quantity cap of 40 grams shall be imposed. Hence, duty free allowance shall be <math>(₹ 88,000 \div 40) \times 40 = ₹ 80,000</math>.</li> </ul> |

| 15.  | (a)  | <p>The duty liability is arrived as under—</p> <ul style="list-style-type: none"> <li>– Name of passenger - Ms. P</li> <li>– Weight of Jewellery (in grams) - 45</li> <li>– Value of Jewellery (₹) - 1,12,500</li> <li>– Duty free allowance - 1,00,000</li> <li>– Assessable value - 12,500</li> <li>– Duty liability @ 38.5% - 4,813</li> <li>– Remarks - Quantity cap of 40 grams – value is ₹ 1,00,000.</li> </ul>  |                         |                               |            |            |     |     |     |     |  |  |  |   |
|--|--|---|-------------------------|-------------------------------|------------|------------|-----|-----|-----|-----|--|--|--|---|
| 16.  | (a)  | <p>A person, who is engaged in a profession abroad, or is transferring his residence to India, shall, on return, be allowed clearance free of duty in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his <i>bona fide</i> baggage to the extent mentioned in column (2) of the Appendix below, subject to the conditions, if any, mentioned in the corresponding entry in column (3) of the said Appendix.</p> <table border="1" data-bbox="379 824 1441 1200"> <thead> <tr> <th data-bbox="379 824 651 913">Duration of stay abroad</th> <th data-bbox="651 824 1086 913">Articles allowed free of duty</th> <th data-bbox="1086 824 1278 913">Conditions</th> <th data-bbox="1278 824 1441 913">Relaxation</th> </tr> <tr> <th data-bbox="379 913 651 965">(1)</th> <th data-bbox="651 913 1086 965">(2)</th> <th data-bbox="1086 913 1278 965">(3)</th> <th data-bbox="1278 913 1441 965">(4)</th> </tr> </thead> <tbody> <tr> <td data-bbox="379 965 651 1200">From 3 months upto 6 months</td> <td data-bbox="651 965 1086 1200">Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 60,000.</td> <td data-bbox="1086 965 1278 1200">Indian passenger</td> <td data-bbox="1278 965 1441 1200">—</td> </tr> </tbody> </table>   | Duration of stay abroad | Articles allowed free of duty | Conditions | Relaxation | (1) | (2) | (3) | (4) | From 3 months upto 6 months                          | Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 60,000.   | Indian passenger   | — |
| Duration of stay abroad                              | Articles allowed free of duty  | Conditions  | Relaxation              |                               |            |            |     |     |     |     |  |  |  |   |
| (1)  | (2)  | (3)   | (4)                     |                               |            |            |     |     |     |     |  |  |  |   |
| From 3 months upto 6 months                          | Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 60,000.   | Indian passenger  | —                       |                               |            |            |     |     |     |     |  |  |  |   |
| 17.  | (d)  | <p>A person, who is engaged in a profession abroad, or is transferring his residence to India, shall, on return, be allowed clearance free of duty in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his <i>bona fide</i> baggage to the extent mentioned in column (2) of the Appendix below, subject to the conditions, if any, mentioned in the corresponding entry in column (3) of the said Appendix.</p> <table border="1" data-bbox="379 1462 1441 1872"> <thead> <tr> <th data-bbox="379 1462 651 1552">Duration of stay abroad</th> <th data-bbox="651 1462 1086 1552">Articles allowed free of duty</th> <th data-bbox="1086 1462 1278 1552">Conditions</th> <th data-bbox="1278 1462 1441 1552">Relaxation</th> </tr> <tr> <th data-bbox="379 1552 651 1603">(1)</th> <th data-bbox="651 1552 1086 1603">(2)</th> <th data-bbox="1086 1552 1278 1603">(3)</th> <th data-bbox="1278 1552 1441 1603">(4)</th> </tr> </thead> <tbody> <tr> <td data-bbox="379 1603 651 1872">Minimum stay of 1 year during the preceding 2 years.</td> <td data-bbox="651 1603 1086 1872">Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 2,00,000.</td> <td data-bbox="1086 1603 1278 1872">The Indian passenger should not have availed this concession in the preceding 3 years.</td> <td data-bbox="1278 1603 1441 1872">—</td> </tr> </tbody> </table> | Duration of stay abroad | Articles allowed free of duty | Conditions | Relaxation | (1) | (2) | (3) | (4) | Minimum stay of 1 year during the preceding 2 years. | Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 2,00,000. | The Indian passenger should not have availed this concession in the preceding 3 years. | — |
| Duration of stay abroad                              | Articles allowed free of duty  | Conditions  | Relaxation              |                               |            |            |     |     |     |     |  |  |  |   |
| (1)  | (2)  | (3)   | (4)                     |                               |            |            |     |     |     |     |  |  |  |   |
| Minimum stay of 1 year during the preceding 2 years. | Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 2,00,000. | The Indian passenger should not have availed this concession in the preceding 3 years.  | —                       |                               |            |            |     |     |     |     |  |  |  |   |

| 18. | (b) | Duration of stay abroad   | Articles allowed free of duty   | Conditions  | Relaxation  |
|-----|-----|---|---|---|---|
|     |     | (1)   | (2)   | (3)   | (4)   |
|     |     | Minimum stay of 2 years or more.  | Personal and household articles, other than those listed at Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of ₹ 5,00,000. | (i) Minimum stay of 2 years abroad, immediately preceding the date of his arrival on transfer of residence; | Shortfall of upto 2 months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs if the early return is on account of :-<br>(i) terminal leave or vacation being availed of by the passenger; or<br>(ii) any other special circumstances for reasons to be recorded in writing. |
|     |     |   |   | (ii) Total stay in India on short visit during the 2 preceding years should not exceed 6 months; and        | The Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of 6 months in special circumstances for reasons to be recorded in writing.   |
|     |     |   |   | (iii) Passenger has not availed this concession in the preceding 3 years.                                   | No relaxation.  |
| 19. | (a) | A member of crew of a vessel or an aircraft shall be allowed to bring articles like chocolates, cheese, cosmetics and other petty gift items for their personal or family use which shall not exceed the value of ₹ 1,500.  |   |   |   |
| 20. | (a) | The rate of duty and tariff value, if any, applicable to any goods imported by post shall be the rate and valuation in force on the date on which the postal authorities present to the proper officer a list containing the particulars of such goods for the purpose of assessing the duty thereon. |   |   |   |
| 21. | (b) | In case of fuel and lubricating oil taken on board any foreign-going aircraft as stores, 100% drawback shall be admissible u/s 74 of Customs Act, 1962.   |   |   |   |
| 22. | (a) | As per Section 83 of the Customs Act, 1962, in case of importation of goods by post or courier, the date for determination of rate of duty shall be,—   |   |   |   |

|  |               | <ul style="list-style-type: none"> <li>– the date on which postal authorities present a list containing particulars of the said goods to the proper officer of customs; or</li> <li>– if such goods are imported by a vessel, the date of arrival of the vessel, whichever is later. In this case, the date of arrival of vessel, being later in time, shall be the relevant date and the rate of duty prevalent on that date shall be applicable.</li> </ul> <p>Therefore, duty payable will be 15% as increased by Social welfare surcharge @ 10% = 16.5% of ₹ 30 lakhs = ₹ 4,95,000.</p>  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
|--|---------------|--|-------------|---|---|--------|---------------------------------|--------|--------|--------|------------------|--------|---|-------|--------|--------|----------------|--------|--|-------|--|---------------|--|---------------|---|---------------|--|---------------|
| 23.  | (a)           | As per section 83, in the case of goods exported by post or courier, the relevant date for determination of rate of duty shall be the date on which the exporter delivers such goods to the postal authorities or the authorised courier i.e. 15-06-2024. Hence, the amount of customs duty payable = 10% of ₹ 20 lakhs = ₹ 2,00,000.  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| 24.  | (d)           | As per provisions of Section 84, the Board may make regulations providing for — <ul style="list-style-type: none"> <li>(a) the form and manner in which an entry may be made in respect of goods imported or to be ex-ported by post or courier;</li> <li>(b) the examination, assessment to duty, and clearance of goods imported or to be exported by post or courier;</li> <li>(c) the transit or trans-shipment of goods imported by post or courier, from one customs station to another or to a place outside India.</li> </ul>  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| 25.  | (a)           | <p>Computation of Customs duty payable by Mrs. A—</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Personal effects like clothes of Mrs. A</td> <td>Exempt</td> </tr> <tr> <td>Used personal effects of infant</td> <td>Exempt</td> </tr> <tr> <td>Laptop</td> <td>Exempt</td> </tr> <tr> <td>Travel souvenirs</td> <td>Exempt</td> </tr> <tr> <td>Wine (upto 2 liters can be accommodated in GFA)</td> <td>5,000</td> </tr> <tr> <td>Mobile</td> <td>20,000</td> </tr> <tr> <td>Digital camera</td> <td>60,000</td> </tr> <tr> <td>Cigars (upto 25 nos. can be accommodated in GFA)</td> <td>1,340</td> </tr> <tr> <td><b>Total dutiable goods imported (that can be accommodated in GFA)</b></td> <td><b>86,340</b></td> </tr> <tr> <td><b>Less: General Free Allowance under Rule 3</b></td> <td><b>50,000</b></td> </tr> <tr> <td><b>Balance goods on which duty is payable</b></td> <td><b>36,340</b></td> </tr> <tr> <td><b>Customs duty @ 38.5% (inclusive of SWS)</b></td> <td><b>19,250</b></td> </tr> </tbody> </table> | Particulars | ₹ | Personal effects like clothes of Mrs. A | Exempt | Used personal effects of infant | Exempt | Laptop | Exempt | Travel souvenirs | Exempt | Wine (upto 2 liters can be accommodated in GFA) | 5,000 | Mobile | 20,000 | Digital camera | 60,000 | Cigars (upto 25 nos. can be accommodated in GFA) | 1,340 | <b>Total dutiable goods imported (that can be accommodated in GFA)</b> | <b>86,340</b> | <b>Less: General Free Allowance under Rule 3</b> | <b>50,000</b> | <b>Balance goods on which duty is payable</b> | <b>36,340</b> | <b>Customs duty @ 38.5% (inclusive of SWS)</b> | <b>19,250</b> |
| Particulars  | ₹             |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Personal effects like clothes of Mrs. A                                | Exempt        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Used personal effects of infant  | Exempt        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Laptop   | Exempt        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Travel souvenirs   | Exempt        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Wine (upto 2 liters can be accommodated in GFA)                        | 5,000         |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Mobile   | 20,000        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Digital camera   | 60,000        |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| Cigars (upto 25 nos. can be accommodated in GFA)                       | 1,340         |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| <b>Total dutiable goods imported (that can be accommodated in GFA)</b> | <b>86,340</b> |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| <b>Less: General Free Allowance under Rule 3</b>                       | <b>50,000</b> |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| <b>Balance goods on which duty is payable</b>                          | <b>36,340</b> |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| <b>Customs duty @ 38.5% (inclusive of SWS)</b>                         | <b>19,250</b> |  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |
| 26.  | (a)           | An Indian resident arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his <i>bona fide</i> baggage,— <ul style="list-style-type: none"> <li>– used personal effects, travel souvenirs; and</li> </ul>  |             |   |   |        |                                 |        |        |        |                  |        |   |       |        |        |                |        |  |       |  |               |  |               |   |               |  |               |

|   |               | <p>– articles other than those mentioned in Annexure I, upto the value of ₹ 50,000 if these are carried on the person or in the accompanied baggage of the passenger.</p> <p>Computation of Custom duty payable by Mr. B —</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Personal effects like clothes etc.</td> <td>Nil</td> </tr> <tr> <td>Wine (upto 2 litre can be accommodated in General Free Allowance)</td> <td>15,000</td> </tr> <tr> <td>Digital Camera</td> <td>55,000</td> </tr> <tr> <td>Mobile</td> <td>25,000</td> </tr> <tr> <td><b>Total dutiable goods imported</b></td> <td><b>95,000</b></td> </tr> <tr> <td><b>Less: General Free Allowance under Rule 3</b></td> <td><b>50,000</b></td> </tr> <tr> <td><b>Balance Goods on which duty is payable</b></td> <td><b>45,000</b></td> </tr> <tr> <td><b>Customs duty @ 38.5% (inclusive of SWS)</b></td> <td><b>17,325</b></td> </tr> </tbody> </table> | Particulars | ₹ | Personal effects like clothes etc. | Nil | Wine (upto 2 litre can be accommodated in General Free Allowance) | 15,000 | Digital Camera | 55,000 | Mobile | 25,000 | <b>Total dutiable goods imported</b> | <b>95,000</b> | <b>Less: General Free Allowance under Rule 3</b> | <b>50,000</b> | <b>Balance Goods on which duty is payable</b> | <b>45,000</b> | <b>Customs duty @ 38.5% (inclusive of SWS)</b> | <b>17,325</b> |
|---|---------------|--|-------------|---|------------------------------------|-----|---|--------|----------------|--------|--------|--------|--------------------------------------|---------------|--|---------------|---|---------------|--|---------------|
| Particulars   | ₹             |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| Personal effects like clothes etc.                                | Nil           |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| Wine (upto 2 litre can be accommodated in General Free Allowance) | 15,000        |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| Digital Camera  | 55,000        |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| Mobile  | 25,000        |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| <b>Total dutiable goods imported</b>                              | <b>95,000</b> |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| <b>Less: General Free Allowance under Rule 3</b>                  | <b>50,000</b> |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| <b>Balance Goods on which duty is payable</b>                     | <b>45,000</b> |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| <b>Customs duty @ 38.5% (inclusive of SWS)</b>                    | <b>17,325</b> |  |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| 27.   | (d)           | <p>Where the baggage of a passenger contains any article,—</p> <ul style="list-style-type: none"> <li>➤ which is dutiable or the import of which is prohibited, and</li> <li>➤ in respect of which a true declaration has been made u/s 77,</li> <li>➤ the proper officer may, at the request of the passenger, detain such article for the purpose of being returned to him on his leaving India.</li> </ul> <p>However, if, for any reason, the passenger is not able to collect the article at the time of his leaving India, the article may be returned to him,—</p> <ul style="list-style-type: none"> <li>➤ through any other passenger authorised by him and leaving India, or</li> <li>➤ as cargo consigned in his name.</li> </ul>   |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| 28.   | (d)           | <p>According to Section 81, the Board may make regulations, in respect of,—</p> <ul style="list-style-type: none"> <li>(a) the manner of declaring the contents of any baggage;</li> <li>(b) the custody, examination, assessment to duty and clearance of baggage;</li> <li>(c) the transit or trans-shipment of baggage from one customs station to another or to a place out-side India.</li> </ul>   |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |
| 29.   | (c)           | <p>In the case of—</p> <ul style="list-style-type: none"> <li>(i) vessels/aircraft arriving in India and terminating their voyage at the port of arrival</li> <li>(ii) vessel/aircraft arriving in India and subsequently converting into coastal voyage/run or domestic flight</li> </ul> <p>import duty would be chargeable on the unconsumed stores brought by the vessel/ aircraft/ conveyance at the point of its entry into India.</p>   |             |   |                                    |     |   |        |                |        |        |        |                                      |               |  |               |   |               |  |               |

