

IMPORTATION, EXPORTATION AND TRANSPORTATION OF GOODS

Question 1

Briefly explain the provisions relating to transshipment of goods without payment of duty under section 54 of the Customs Act, 1962.
(4 Marks) (Nov 2010)

Answer

Provisions relating to transshipment of goods without payment of duty under section 54 of the Customs Act, 1962 are as follows:-

- (1) Where any goods imported into a customs station are intended for transshipment, a bill of transshipment shall be presented to the proper officer in the prescribed form. Where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a declaration for transshipment instead of a bill of transshipment shall be presented to the proper officer in prescribed form.
- (2) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may

Question 2

Explain in brief the duty exemption to baggages under section 79(1) of the Customs Act, 1962.
(3 Marks) (May 2010)

Answer

Section 79(1) of the Customs Act, 1961 exempts the bona fide baggage of the passengers. Following baggage is passed free of duty-

- (i) articles in the baggage of a passenger/crew for the minimum period prescribed by the Baggage Rules, 1998. These Rules, as on date, do not prescribe any minimum period for use of articles by the passenger/crew. However, totally unused articles may not be held as bona fide baggage.

- (ii) articles for use by passenger or his family or bona fide gifts or souvenirs provided that the value of each such article and the total value of all such articles does not exceed the limits prescribed in the aforesaid Baggage rules.

Question 3

Under what circumstances, provisional assessment under section 18 of the Customs Act, 1962 can be made?
(2 Marks) (June 2009)

Answer

Circumstances under which provisional assessment may be done[Section 18(1)]

With effect from 08.04.2011, section 18(1) has been substituted with the the provisional assessment can be done in each of following cases independently if the concerned importer/exporter furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty finally assessed or **re-assessed** and the duty provisionally assessed:

1.	Importer/ exporter unable to make self-assessment	Where the importer or exporter is unable to make self-assessment under sub-section (7) of section 17 and makes a request in writing to the proper officer for making provisional assessment.
2.	Necessity to subject goods to any chemical or other test	Where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test .
3.	Need for further enquiry even after submission of necessary documents or information	Where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry .
4.	Need for further enquiry if necessary documents or information have not been submitted	Where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry .