INDIRECT TAX

CA-FINAL

(RELEVANT FOR MAY 2018 EXAMS)

Jain & Jain's

Study - Revise - Krack

VISHAL JAIN PRAVEEN JAIN

IT IS IMPORTANT TO NOTE THAT WRITING THE SECTION NUMBER, RULE NUMBER AND NOTIFICATION NUMBER IS MUST FOR GETTING FULL MARKS.

CUSTOMS ACT, 1962

Preliminary		
Section 1	Applicability of Customs Provisions	
Section 2	Definitions	
Section 2(27) ➔ **Section 2(28)**	India ➔ Indian Customs Water	**Place**
Section 2(22) ➔ **Section 2(7)** ➔ **Section 2(33)** ➔ **Section 2(14)** ➔ **Section 2(44)**	Goods ➔ Coastal Goods ➔ Prohibited Goods ➔ Dutiable Goods ➔ Warehoused Goods	**Product**
Section 2(23) ➔ **Section 2(25)** ➔ **Section 2(26)** **Section 2(18)** ➔ **Section 2(19)** ➔ **Section 2(20)**	Import ➔ Imported Goods ➔ Importer Export ➔ Export Goods ➔ Exporter	**Process**
Section 3 to Section 11	-------------------Irrelevant-------------------	
Charging Section		
Section 12	Levy of Import Duty on Import of Goods and Export Duty on Export of Goods	**Normal Charging Section**
Section 13	Duty on Pilfered Goods	**Exceptions to Charging Section**
Section 20	Re-importation of Goods into India	**Special Charging Section**
EN 94/96	Re-importation of Goods after Export (ID is lower of Actual ID or Export Incentives)	
EN 158/95	Importation of Goods for Repairs in India (No ID if goods are Exported back)	
EN 94/96	Re-importation of Goods after Repairs outside India (ID is only on Cost of Repairs & Materials, Cost Freight & Insurance outside India)	
Section 21	Goods, Jetsam, Flotsam, Derelict, Wreck, etc.	

Section 22	Abatement of Duty on Damaged or Deteriorated Goods	**Exceptions to Charging Section**
Section 23	Remission of Duty on Lost / Destroyed Goods or Relinquishment of Title of Goods	
Section 24	Denaturing or Mutilation of Goods	
Valuation, Classification and Assessment		
Section 14	Valuation of Imported Goods / Export Goods ➔ Section 14(1) → Transaction Value ➔ Section 14(2) → Tariff Value	
Section 15	Date of Determination of Rate of Duty & Value of Imported Goods	
Section 16	Date of Determination of Rate of Duty & Value of Exported Goods	
Section 17	Self-Assessment of Duty	
Section 18	Provisional Assessment of Duty	
Section 19	Special Assessment of Duty for Set of Articles	
Heading 98.01	Project Imports	
Section 25	Exemption Notification issued by CG	
Demand, Recovery and Refund		
Section 26	Refund of Export Duty in Certain Cases	
Section 26A	Refund of Import Duty in Certain Cases	
Section 27	Refund of Customs Duty (Import Duty / Export Duty) in General Cases	
Section 27A	Interest on Delayed Refunds [6% p.a.]	
Section 28	Recovery of Duties Not Levied or Short Levied or Erroneously Refunded	
Section 28A	Power not to recover Duties Not Levied or Short Levied as a result of General Practice	
Section 28AA	Interest on Delayed Payment of Duty [15% p.a.]	
Section 28AAA	Recovery in Special Case from Instrument Holder	
Section 28B	Duties Collected from the Buyer to be deposited with the C.G.	
Section 28BA	Provisional Attachment of Property to protect Revenue in Certain Cases	
Section 142	Forceful Recovery by Recovery Cell	
Section 142A	Customs Duty liability to have First Charge	
Advance Ruling		
Section 28E	Definitions	
Section 28F	Authority for Advance Ruling	
Section 28G	-------------------Omitted--------------------	
Section 28H	Application for Advance Ruling	

Section 28I	Procedure on receipt of Application
Section 28J	Applicability for Advance Ruling
Section 28K	Advance Ruling to be void in Certain Cases
Section 28L	Powers of Authority
Section 28M	Procedure of Authority
Import Procedures	
Section 29	Arrival of Vessels & Aircrafts in India
Section 30	Delivery of Import General Manifest (IGM) or Import Report (IR) by Person-in Charge
Section 30A	Delivery of Passenger and Crew Arrival Manifest PCAM) & Passenger Name Record Information by Person-in Charge
Section 31	EI for Vessel before Unloading
Section 32-36	Unloading of Imported Goods
Section 37	PO can Board conveyances
Section 38	Power to require production of documents and ask questions
Section 42	Departure Permission to Person-in Charge
Section 43	-------------------Irrelevant--------------------
Section 44	Import Procedures Chapter not to apply to Baggage and Postal Articles
Section 45	Custody of Imported Goods
Section 46	Bill of Entry for Imported Goods by Importer
Section 47	Clearance of Imported Goods by PO
Section 48	Non-Clearance of Imported Goods
Section 49	Storage of Imported Goods in Warehouse pending Clearance
Export Procedures	
Section 50	Shipping Bill (Vessel / Aircraft) or Bill of Export (Vehicle) for Export Goods by Exporter
Section 51	Clearance of Export Goods by PO
Section 39	EO for Vessel before Loading
Section 40	Duly Passed Order of PO before Loading
Section 33-36	Loading of Export Goods
Section 37	PO can Board conveyances
Section 38	Power to require production of documents and ask questions
Section 41	Delivery of Export General Manifest (EGM) or Export Report (ER) by Person-in Charge
Section 41A	Delivery of Passenger and Crew Departure Manifest & Passenger Name Record Information by Person-in Charge
Section 44	Export Procedures Chapter not to apply to Baggage and Postal Articles

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Section 54	Transhipment of Goods
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Section 58B	Cancellation of License
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Section 61	Period ➔ Section 61(1) → Interest Free Period ➔ Section 61(2) → Warehousing Period
Section 62 & Section 63	-------------------Omitted-------------------
Section 64	Rights of Owner to deal with Goods at Warehouse
Section 65	Manufacturing in Warehouse
Section 66	-------------------Irrelevant-------------------
Section 67	Transfer to Another Warehouse
Section 68	Clearance for Home Consumption
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Section 71	Proper Removal from Warehouse
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Section 78	Relevant Date for Rate of Duty & Value
Section 79	Bona-fide Baggage exempted from Duty
Section 80	Temporary Detention of Baggage
Section 81	Regulations in respect of Baggage
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Section 86	Transit and Transhipment of Stores without payment of Import Duty
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Section 88	Duty Drawback if Stores are supplied to Foreign Going Vessel or Aircraft
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Section 90	Imported Stores transferred to Indian Navy without payment of Import Duty Duty Drawback if Stores are supplied to Indian Navy
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Section 114	Penalty for Improperly Exported Goods
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Section 122A	Adjudication procedure
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Section 124	Issue of SCN before Confiscation of Goods
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Section 129	Appellate Tribunal
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Section 129B	Order of Appellate Tribunal
Section 129C	Procedure of Appellate Tribunal
Section 129D	Review of Principal CC / CC OR Review by Committee of Principal Chief CC / Chief CC
Section 129DD	Revision by Central Government
Section 129E	Pre-Deposit before filing Appeal
Section 129EE	Interest on Delayed Refund of Pre-Deposit
Section 130	Appeals to High Court
Section 130A to 130D	-------------------Irrelevant--------------------
Section 130E	Appeals to Supreme Court
Section 130F to 131B	-------------------Irrelevant--------------------
Section 131BA	Appeals not to be filed in Certain Cases

CUSTOMS TARIFF ACT, 1975

<table>
<tr><td>Section 3(7) / 3(8)
Section 3(9) / 3(10)</td><td>IGST → All Imported Goods
Compensation Cess → Notified Goods<table><tr><td>EN 64/2017</td><td>➔ Goods imported by a unit or a developer in the Special Economic Zone for authorised operations is exempted from the whole of the IGST leviable thereon under Section 3(7)</td></tr><tr><td>EN 78/2017</td><td>➔ Goods (specified by EN 52/2003) imported by 100% EOU is exempted from the whole of the IGST leviable thereon under Section 3(7) and Compensation Cess leviable under Section 3(9)</td></tr></table></td></tr>
<tr><td>Section 6</td><td>Protective Duty</td></tr>
<tr><td>Section 8B</td><td>Safeguard Duty</td></tr>
<tr><td>Section 9</td><td>Anti-Subsidizing Duty</td></tr>
<tr><td>Section 9A</td><td>Anti-Dumping Duty</td></tr>
</table>

IMPORT VALUATION
(DETERMINATION OF VALUE OF IMPORTED GOODS) RULES, 2007

Rule 1	Short Title, Commencement & Applicability	**Basics Rules**
Rule 2	Definitions [Identical Goods, Similar Goods & Related Person]	
Rule 3	Conditions for Acceptance of Transaction Value	**Valuation Rules**
Rule 4	Transaction Value of Identical Goods	
Rule 5	Transaction Value of Similar Goods	
Rule 6	Determination of Value when Value cannot be determined under R-3, R-4 & R-5	
Rule 7	Deductive Value	
Rule 8	Computed Value	
Rule 9	Best Judged Value	
Rule 10	Cost of Goods & Services to be included in Value **EN 104/94**: No ID on Containers Imported with Goods if Containers are Re-exported (Shipping Agent – Bond → Container Cell)	**Additions to Valuation Rules**
Rule 11	Valuation Declaration	**Other Rules**
Rule 12	Rejection of Declared Transaction Value	
Rule 13	Interpretative Notes to be used for Interpretation of Rules	

EXPORT VALUATION
(DETERMINATION OF VALUE OF EXPORT GOODS) RULES, 2007

Rule 1	Short Title, Commencement & Applicability	= Rule 1 of IVR, 2007
Rule 2	Definitions ➔ Goods of Like Kind & Quality ➔ Related Person	= Rule 2 of IVR, 2007 ➔ Identical Goods & Similar Goods ➔ Related Person
Rule 3	Conditions for Acceptance of Transaction Value	= Rule 3 of IVR, 2007 [Some Differences]
Rule 4	Transaction Value of Goods of Like Kind & Quality	= Rule 4 & Rule 5 of IVR, 2007
Rule 5	Computed Value	= Rule 8 of IVR, 2007
Rule 6	Best Judged Value	= Rule 9 of IVR, 2007
Rule 7	Valuation Declaration	= Rule 11 of IVR, 2007
Rule 8	Rejection of Declared Transaction Value	= Rule 12 of IVR, 2007

BAGGAGE RULES, 2016

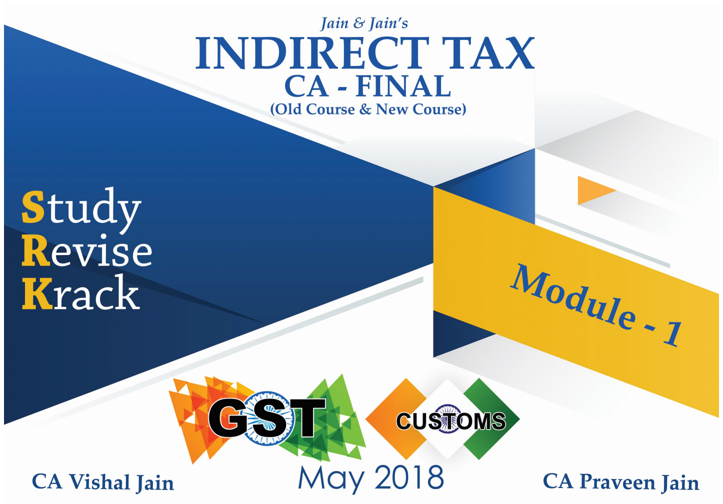
Rule 1	Short Title & Commencement	**Basics**
Rule 2	Definitions	
Rule 3	Passenger Returning from Countries other than Nepal / Bhutan / Myanmar	**General Free Allowance**
Rule 4	Passenger Returning from Nepal / Bhutan / Myanmar	**EN 11/2004** — No ID on 1 Laptop as Baggage if imported by Passenger (NOT Crew) whose age > 18 Yrs.
Rule 5	Jewellery	
Rule 6	Transfer of Residence	
Rule 7	Currency	**Special Provisions**
Rule 8	Provisions regarding Unaccompanied Baggage	
Rule 9	Application of these Rules to Members of Crew	

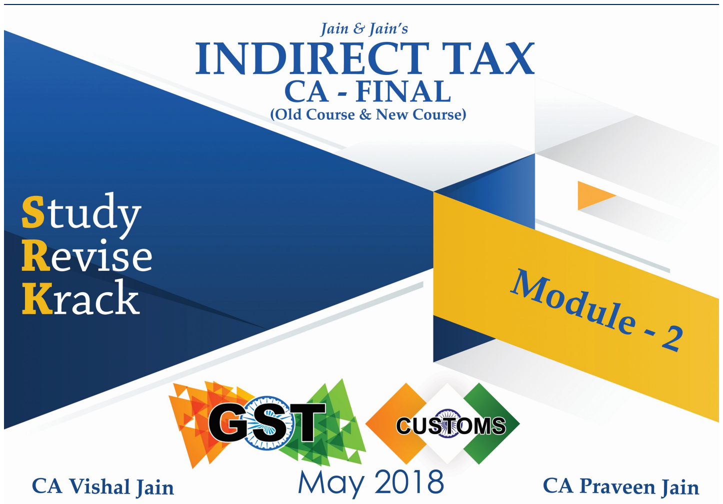
Note:

Tariff Heading 9803	➔ As per the GST rate schedule itself, IGST has been exempted for ***baggage*** falling under the tariff heading 9803.

CUSTOMS, CENTRAL EXCISE DUTY DRAWBACK RULES, 2017

Rule 1	Short Title & Commencement	**Basics**
Rule 2	Definitions	
Rule 3	All Industry Rate (AIR)	**AIR**
Rule 4	Revision of All Industry Rate (AIR)	**EN 89/2017** — Rates of DBK on FOB / Quantity Rates of DBK not to apply
Rule 5	Relevant Date for Drawback	
Rule 6	Brand Rate (BR)	**BR and SBR**
Rule 7	Special Brand Rate (SBR)	
Rule 8	Drawback not allowed (BR and SBR)	**Prohibition of DBK and Upper Limit of DBK**
Rule 9	Upper Limit of Drawback (AIR)	





GST

Customs

Q-Bank

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