**MCQ - Customs**

1) When did Customs Act 1962, come into force?

A) 01 April 1963  
B) 01 March 1962  
C) 01 February 1963  
D) 23 April 1962

Answer –C) 01 February 1963

2) Which section of Customs Act 1962 deals with Power to approve landing places and specify limits of customs area?

A. Section 12 of Customs Act 1962  
B. Section 8 of Customs Act 1962  
C. Section 4 of Customs Act 1962  
D. Section 2 of Customs Act 1962

Answer – B. Section 8 of Customs Act 1962

Which section of Customs Act 1962 deals with the Date for determination of rate of duty and tariff valuation of export goods?

A. Section 16 of Customs Act 1962  
B. Section 14 of Customs Act 1962  
C. Section 13 of Customs Act 1962  
D. Section 18 of Customs Act 1962

Answer – A. Section 16 of Customs Act 1962

Section 25 of Customs Act 1962 deals with\_\_\_\_\_\_\_?

A. Dutiable goods  
B. Power to grant exemption from duty  
C. Provisional assessment of duty.  
D. Claim for a refund of duty

Ans-B. Power to grant exemption from duty

5.Abatement of duty on damaged or deteriorated goods, is provided in section\_\_\_\_ of Customs Act 1962

A. Section 24 of Customs Act 1962  
B. Section 25 of Customs Act 1962  
C. Section 22 of Customs Act 1962  
D. Section 23 of Customs Act 1962

Ans- C. Section 22 of Customs Act 1962

Section 19 of Customs Act 1962 provides \_?

Determination of duty where goods consist of articles liable to different rates of duty  
B. Refund of export duty in certain cases.  
C. Duty on pilfered goods  
D. Customs Authority for Advance Rulings

Ans – A. Determination of duty where goods consist of articles liable to different rates of duty

Which section of Customs Act 1962 deals with the Entrustment of functions of Board and customs officers on certain other officers?

A. Section 7 of Customs Act 1962  
B. Section 4 of Customs Act 1962  
C. Section 6 of Customs Act 1962  
D. Section 9 of Customs Act 1962  
Answer – C. Section 6 of Customs Act 1962

Section 12 of Customs Act 1962 deals with\_\_\_\_\_\_\_?

A. Dutiable goods  
B. Goods derelict, wreck, etc.  
C. Interest on delayed refunds  
D. Interest on delayed refunds

Ans- A. Dutiable goods

Customs Act, 1962 extends to  
(A) Whole of India excluding Jammu & Kashmir  
(B) Whole of India  
(C) Whole of India excluding Jammu & Kashmir and Union Territories  
(D) Whole of India excluding Jammu & Kashmir and Special Economic Zones  
Answer:  
(B) Whole of India

10 As per Section 2(1) of the Customs Act, 1962,\_\_\_\_means any authority competent to pass any order or decision under this Act, but does not include the Board, Commissioner (Appeals), or Appellate Tribunal.  
(A) Adjudicating Authority  
(B) Proper Authority  
(C) Proper Officer  
(D) Custom Authority  
Answer:  
(A) Adjudicating Authority

11 As per Section 2(2) of the Customs Act, 1962, “assessment” includes  
(I) Provisional assessment  
(II) Self-assessment  
(III) Reassessment  
(IV) Any assessment in which the duty assessed is NIL.  
Select the correct answer from the options given below:  
(A) (I) & (II)  
(B) (I), (II) & (IV)  
(C) (I), (II) & (III)  
(D) All (I) to (IV)  
Answer:  
(D) All (I) to (IV)

12 The Customs Act, 1962, not only regulates the levy and collection of duties but also, serves equally important purposes like  
(a) Regulation of imports & exports.  
(b) Protection of domestic industry  
(c) Prevention of smuggling  
(d) Conservation & augmentation of foreign exchange  
Select the correct answer from the options given below:  
(A) All (a) to (d)  
(B) All except (a)  
(C) All except (b)  
(D) All except (c)  
Answer:  
(A) All (a) to (d)

13 It is Section 12 of the Customs Act, 1962 that provides duties of customs to be levied at such rates as may be specified under the\_\_\_\_or other applicable Acts on goods imported into or exported from India.  
(A) Customs Tariff Act, 1962  
(B) Customs Tariff Act, 1975  
(C) Customs Rates & Tariff Act, 1975  
(D) Customs Rate Act, 1962  
Answer:  
(B) Customs Tariff Act, 1975

14 Under the Customs Act, 1962, the rulemaking power is delegated to  
(A) Central Board of Indirect Taxes and Customs (CBIC)  
(B) Central Government  
(C) Respective State Governments  
(D) Partly to the Central Government and partly to the respective State Governments  
Answer:  
(B) Central Government

15. Which GST is leviable on imported goods?

A CGST

B SGST

C IGST

D None of the above

Answer C

16. Which type of bill of entry is to be filed to take out the goods from bonded warehouse?

A Bill of entry for home consumption

B Ex bond bill of entry

C Bond bill of entry

D No bill of entry is required.

17 WTO stands for

A World Trade organisation

B World Tariff organisation

C Water Treatment organisation

D None of the above

Answer A

18 Who pays the IGST in High Sea Sales

A First importer

B Final ( last importer)

C IGST is exempted

D None of the above

Answer B

19 Who is eligible to take the input credit of IGST in High Sea Sales

A First Importer

B Importer who clears the goods from the customs

C No credit is allowed

D None of the above

Answer: B

20 Section 46 of The Customs Act 1962 is for

A Bill of entry

B Shipping Bill

C High sea sales

D Valuation

Answer A