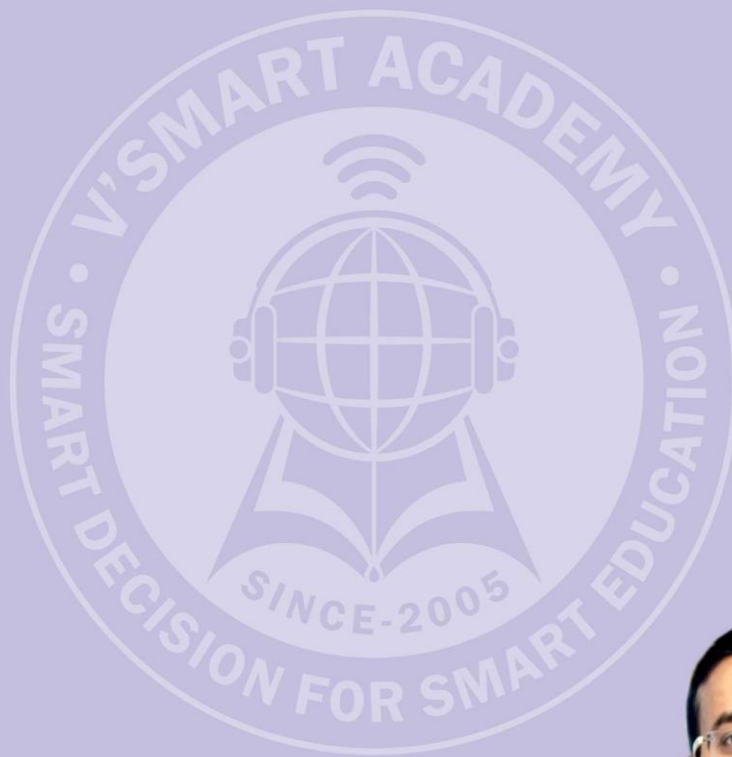


11

Baggages



Think GST!
Think Vishal Sir...!!



CA Vishal Bhattad

1. For the purpose of Custom clearance of arriving passengers, a two channel system has been adopted in which green channel is for passengers having dutiable goods.

State true or false

- a. True
- b. False

Ans: (a) (b) (c) (d)

2. Mr. Kabir of 25 years imported a laptop from USA for ₹ 25000 as baggage. Calculate the amount of custom duty payable by Mr. Kabir.

- a. ₹ 8750
- b. ₹ 27500
- c. ₹ 25000
- d. No duty is payable as exemption is available on one laptop

Ans: (a) (b) (c) (d)

3. If a passenger of Indian Origin arriving from Bangladesh and carrying articles other than mentioned in Annexure-I as baggage then the free allowance limit is upto ₹:

- a. No limit is specified
- b. 15000
- c. 50000
- d. 35000

Ans: (a) (b) (c) (d)

4. Mr. John, tourist of foreign origin imported articles other than those mentioned in Annexure-I by land route from Bhutan valuing ₹ 5 lakhs. State the free allowance limit available to Mr. John

- a. No benefit
- b. ₹ 15000
- c. ₹ 50000

d. ₹ 35000

Ans: (a) (b) (c) (d)

5. Identify the rate of custom duty applicable on articles imported within the limit specified in Annexure-I

- a. 35%
- b. 38.5%
- c. 0% (100% custom duty + 10% SWS)
- d. Exempted from custom duty

Ans: (a) (b) (c) (d)

6. Which of the following items are leviable to customs duty at the rate of 110% (including 10% SWS)?

- a. Cartridges of fire arms exceeding 50
- b. Cigars exceeding 25
- c. Alcohol & wines in excess of 2 liters
- d. All of the above

Ans: (a) (b) (c) (d)

7. 20 Cigars of ₹ 50000 were imported by Mr. Adnan from UK. Calculate the amount of custom duty payable by Mr. Adnan

- a. ₹ 50000
- b. ₹ 55000
- c. ₹ 19250
- d. No import duty payable

Ans: (a) (b) (c) (d)

8. Ornaments of gold and silver are covered in the list of Annexure-I and liable for import duty at the rate of 110%

State true or false

- a. True
- b. False

Ans: (a) (b) (c) (d)

9. The benefit of Jewelry is available in addition to general free allowance and

it is available to Indian passenger as well as passenger of foreign origin
State true or false

- a. True
- b. False

Ans: (a) (b) (c) (d)

10. Mrs. Ambani resident of India, returned back to India after residing in Dubai for a period of six months. State the limit upto which she can bring jewelry with herself without duty while returning to India.

- a. 40 grams
- b. ₹ 100000
- c. Lower of a or b above
- d. None of the above

Ans: (a) (b) (c) (d)

11. Mr. Aamir resident of India, returned back to India from UK after 2 years of stay and brought jewelry of ₹ 55000 (18 grams). Duty payable by Mr. Aamir:

- a. Nil
- b. ₹ 1925
- c. ₹ 1750
- d. ₹ 1803

Ans: (a) (b) (c) (d)

12. Mr. Avinash brings 165 Cigarettes from Paris. Sticks eligible for general free allowance are:

- a. 50
- b. 165
- c. 100
- d. 125

Ans: (a) (b) (c) (d)

13. Value of personal computer is ₹ 1,10,000 and personal effects is ₹ 60,000 and duty free allowance is ₹ 1,00,000 as per rule 6 of baggage as

Passenger permanently transferring his residence after 9 month of stay in abroad. The value of baggage liable to duty will be:

- a. ₹ 50,000
- b. ₹ 60,000
- c. ₹ 70,000
- d. ₹ 10,000

Ans: (a) (b) (c) (d)

14. Mr. Sumit an Indian Passenger, permanently transferring his residence from Australia after 7 months of stay. Mr. Sumit will be allowed to bring duty free articles such as 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:

- a. ₹ 50,000
- b. ₹ 55,000
- c. ₹ 60,000
- d. ₹ 1,00,000

Ans: (a) (b) (c) (d)

15. State which of the following item is not leviable to duty as baggage?

- a. Alcohol or wine in excess of 2 litres
- b. Gold and silver bars
- c. 90 Cigarettes
- d. Flat Panel LED Television

Ans: (a) (b) (c) (d)

16. Mr. Alex an Indian resident, aged 65 years, returned to India after visiting Paris for 15 days. On his way back to India he brought following goods with him:-

- 1. Personal effects valuing ₹ 60000

2. 1.5 litres of wine worth ₹ 3500
3. A video cassette player worth ₹ 21,000
4. A microwave oven worth ₹ 25,000
5. Calculate the custom duty payable by Mr. Alex
 - a. ₹19058
 - b. ₹ 42158
 - c. ₹21560
 - d. Nil

Ans: (a) (b) (c) (d)

Answers:-

1	b	11	b
2	d	12	c
3	c	13	d
4	a	14	d
5	b	15	c
6	d	16	d
7	d		
8	b		
9	b		
10	d		