

**QP Code : 12285**

(3 Hours)

[Total Marks: 100]

N.B. (1) Attempt any **four** questions.

(2) All questions carry **equal** marks (25 marks each)

(3) Cite **relevant case laws** in support of your answer.

- 1) Critically examine the provisions of the Customs Act, 1962 relating to assessment of customs duties and distinguish the same from provisional assessment of duty u/s 18 of the Act.
- 2) Discuss the powers of Customs Officers to 'Arrest, Seizure and Confiscation' under the Customs Act, 1962.
- 3) Compare the provisions relating to civil "Adjudication/Appeal Proceedings" under Customs Act, 1962. Can the Civil & Criminal proceedings simultaneously be initiated and continued against the same party?
- 4) Discuss the salient features of FEMA in comparison with FERA, 1973.
- 5) Discuss the nature of contraventions under FEMA, 1999 and the penal provisions thereunder with reference to the hierarchy and jurisdiction under the Act.
- 6) Delineate the following concepts under FEMA, 1999:
  - (a) Foreign Direct Investment in India.
  - (b) Export of Goods and Services.
  - (c) Compensatory (Hawala) payments.
- 7) Write notes on **any three** (3) of the following:
  - (i) Importance of presumption of culpable mental state u/s 138-A of the Customs Act, 1962.
  - (ii) Notice u/s 124 of the Customs Act, 1962.
  - (iii) Provision relating to abatement u/s 43 of FEMA.
  - (iv) Import Export Code (IEC) Number and objectives of FT (D&R) Act, 1992.

-----xiii-v-@-v-xi-----

**QP Code : 27194**

**(3 Hours)**

**[Total Marks: 100]**

- N.B.** (a) Attempt any **four** (4) questions.  
(b) **All** questions carry 25 marks each.  
(c) Cite case laws, wherever **necessary**.

- 1) Explain the provisions of the Customs Act, 1962 relating levy, assessment and exemption of Customs duties.
- 2) Critically analyze the law relating to 'presumption of culpable mental state', Powers of Customs Officers for search, seizure and arrest of the person under the Customs Act, 1962.
- 3) Discuss the 'Adjudicatory' and 'Appeal' proceedings under the Customs Act, 1962.
- 4) Elaborate the provisions relating to 'Arrest' and 'Imprisonment' under FEMA, 1999.
- 5) Discuss the provisions of FEMA, 1999 with reference to -
  - (a) Contravention by Companies
  - (b) Capital Account Transactions
  - (c) Effect of death or insolvency of a person.
- 6) Critically evaluate the noteworthy features of FEMA, 1999.
- 7) Write notes on **any three** (3) of the following:
  - (i) Rules relating to interpretation of Customs Law
  - (ii) Refund of Customs Duties.
  - (iii) 'Person' under FEMA.
  - (iv) Export of Goods and Services under FEMA.
  - (v) Import Export Code (IEC) number and license.

-----XX-V-@-V-XX-----

**BB-Con. 1749-15.**