

Q. P. Code : 26069

(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) Expound the law relating to 'smuggling' and 'confiscation' of the improperly imported goods under section 111 and 125 of the Customs Act, 1962.
- 2) Examine the provisions of the Customs Act, 1962 relating to 'Arrest, Seizure and Confiscation'. Can the culpable mental state be presumed?
- 3) Critically evaluate the Doctrine of "Promissory Estoppel" with reference to section 25 of the Customs Act, 1962.
- 4) Explain the FEMA, provisions relating to Adjudication and Appeal.
- 5) Define and explain the following expressions under FEMA:
 - (a) Capital Account Transactions.
 - (b) Current Account Transactions.
 - (c) Contraventions and Penalties.
- 6) How the Importer-Exporter Code number and licensing is helpful to regulate Import-Export Trade in India.
- 7) Write notes on **any three** (3) of the following:
 - (i) Unjust enrichment.
 - (ii) Compounding of offences mechanism U/s. 137(3) of the Customs Act, 1962.
 - (iii) Assessment.
 - (iv) 'Death or insolvency' and its effect on pending cases under FEMA.
 - (v) Foreign Direct Investment (FDI) in India

(3 Hours)

[Total Marks: 100]

N.B. (1) Attempt any **four** (4) questions.

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

(3) Cite **relevant case laws** wherever necessary.

- 1) Examine the powers of Customs Officers for search, seizure and arrest of a person under the Customs Act, 1962
- 2) Critically evaluate the Doctrine of 'unjust enrichment' in relation to the Customs Act, 1962.
- 3) Examine the salient features of FEMA and explain how far it has contributed to the improvement of Foreign Exchange in India.
- 4) Discuss the provisions relating to contraventions and penalties under the Foreign Trade (development and Regulations) Act, 1992.
- 5) Examine the provisions related to contravention, penalties, adjudications and appeals under FEMA.
- 6) Explain the provisions related to duty not levied, short levied or erroneously refunded under the Customs Act.
- 7) Write notes on **any three** (3) of the following:
 - (a) Capital Account Transactions.
 - (b) Foreign Direct Investment.
 - (c) Settlement Commission.
 - (d) Option to pay in lieu of confiscation under Customs Act.
 - (e) Warehousing Regulations.