

4. Discuss the provisions relating to offences and prosecution under the Customs Act, 1962.
5. Explain the process of levying Customs Duty and the exemptions thereof from such levy.
6. How duty under Central Excise and Salt Act is imposed and how the same is collected?
7. Discuss the provisions relating to offences and penalties under the Central Excise and Salt Act.
8. Explain the extent of powers of officers under Excise to Act relating to search, seizure and investigation.
9. Write short notes on any THREE of the following :
 - (a) Warehousing.
 - (b) Goods in transit.
 - (c) Customs area.
 - (d) Notified goods.

Register Number :

Name of the Candidate :

5 3 1 6

B.A.L. DEGREE EXAMINATION, 2008

(SECOND YEAR)

(PAPER - VII)

220. LAW RELATING TO CUSTOMS AND EXCISE

December]

[Time : 3 Hours

Maximum : 100 Marks

Answer any SIX questions.

All questions carry equal marks.

1. Examine the main objects and features of the Customs Act.
2. Discuss the provisions relating to confiscation of goods and conveyances under the Customs Act, 1962.
3. Explain the hierarchy of authorities under Customs Act and point out their powers and duties.

Turn over