

## PAPER – 5: INDIRECT TAX LAWS

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### PART – I Multiple Choice Questions

1. *M/s Heart & Soul Private Limited imported a consignment of goods from France through sea. The value of said consignment was ₹ 800 lakh and total custom duty payable was ₹ 180 lakh. Company filed bill of entry for home consumption, but the goods got deteriorated after unloading and after examination in India but before clearance for home consumption. The value of the goods after deterioration comes down to ₹ 200 lakh and the same was agreed by the proper officer.*

*The amount of total custom duty payable at the time of clearance of goods will be:*

- (A) ₹ 180 lakh*
  - (B) ₹ Nil*
  - (C) ₹ 45 lakh*
  - (D) ₹ 135 lakh*
2. *Countervailing duty under section 9 of the Customs Tariff Act, 1975 shall not be levied unless it is determined that:*
- (i) Subsidy relates to use of domestic goods over imported goods in the export article.*
  - (ii) Subsidy relates to export performance.*
  - (iii) Subsidy is conferred on all the persons engaged in the manufacture of articles whether to be exported or to be consumed domestically.*

*Choose the correct option:*

- (A) (i) and (ii)*
- (B) Only (iii)*
- (C) (ii) and (iii)*
- (D) (i) (ii) and (iii)*

3. *M/s Rise & Progress Medicare Clinic is a multispecialty hospital located at Chennai, Tamil Nadu. It has provided the following services to one of its patient:*

- (i) *Air ambulance service provided to transport critically ill patient from distinct location to the hospital and total fee charged by way of said service ₹ 80,000 (exclusive of taxes)*
- (ii) *Services by way of providing general ward room having room charges exceeding ₹ 7,500 per day to the patient receiving health care services and total fee charged by way of said services is ₹ 1,72,500 (exclusive of taxes).*

*Total value of taxable outward supply provided to the patient by Rise & Progress Medicare Clinic will be:*

- (A) ₹ 80,000
- (B) ₹ 1,72,500
- (C) ₹ 2,52,500
- (D) ₹ NIL

#### **Integrated Case Scenario - I:**

*M/s Far Sites (FS), a proprietorship firm registered under GST in Chandigarh and deals in supply of variety of goods including electronic goods and repair & maintenance thereof. FS furnishes following information for the month of December 2024:*

*Outward supplies during the month of December 2024 are as under:*

<i>Supply of goods to unregistered persons in Chandigarh (Out of the aforesaid supply, goods worth ₹ 1,00,000 were not liable to GST. However, FS inadvertently charged GST on such goods and collected the same from the customers).</i>	<i>₹ 10,00,000</i>
<i>Supply of goods to registered suppliers located in Punjab</i>	<i>₹ 20,00,000</i>
<i>Repair &amp; maintenance services provided to unregistered persons located in Haryana</i>	<i>₹ 5,00,000</i>

*Inward supplies during the month of December 2024 are as under :*

<i>Purchase of TV sets from registered suppliers. During unloading of said TV sets, five LED TVs and two QLED TVs valued to ₹ 2,00,000 got completely damaged, but the supplier refused to replace the same.</i>	<i>₹ 20,00,000</i>
<i>Purchase of washing machine from unregistered suppliers (Intra-State supply)</i>	<i>₹ 5,00,000</i>
<i>Transportation charges paid to Sri Logistics (unregistered GTA)</i>	<i>₹ 1,00,000</i>

*Further, the following information is also provided related to December 2024 :*

- (1) FS received security services from M/s LML Limited Chandigarh amounting to ₹ 50,000. M/s LML Limited is an unregistered supplier.*
- (2) Rent of Shop paid to Municipal Corporation of Chandigarh - ₹ 50,000*
- (3) Legal fee of ₹ 10,000 paid to Mr. Prakash, a Senior Advocate of Punjab and Haryana High Court for providing legal advice.*
- (4) FS issued vouchers worth ₹ 2,00,000 to its customers, which were eligible to be redeemed against identified goods. Also, certain customers were issued vouchers worth ₹ 5,00,000 and the same can be redeemed against any supply of goods till March 2025.*
- (5) FS procured old and used goods worth ₹ 5,00,000 on which GST is payable on reverse charge basis. The goods were received on 25<sup>th</sup> December, 2024. The supplier issued the invoice on 24<sup>th</sup> December, 2024 and payment for the same was debited from the bank account of FS on 31<sup>st</sup> December, 2024. Due to the leave of accountant, the transaction was recorded in the books of accounts on 1<sup>st</sup> January, 2025.*
- (6) FS received long term lease of an industrial plot from Chandigarh Housing Board (CHB) in auction against payment of an upfront amount as lease premium amounting to ₹ 20 lacs for a period of 50 years. The company paid prime location charges of ₹ 5 lacs in addition to the said premium.*
- (7) FS belatedly filed its GSTR-3B for the month of November 2024, by 9 days. Net tax liability for the month of November 2024 was ₹ 3,80,000.*

*Applicable rate of GST on all supplies was 18% except for transportation charges for which the applicable GST rate is 5%. Ignore bifurcation of CGST, SGST and IGST.*

*There is no opening ITC available for the relevant tax period in the electronic credit ledger of FS.*

**Note:** *All the above amounts are exclusive of GST, except wherever explicitly stated.*

**Based on the facts of the case scenario given above, choose the correct answer to Question Nos. 4 to 9 below:**

4. *The total value of inward supplies on which GST is payable by M/s Far Sites under reverse charge for December 2024 is:*
  - (A) ₹ 7,10,000
  - (B) ₹ 6,60,000
  - (C) ₹ 11,60,000
  - (D) ₹ 12,10,000
5. *The amount of eligible input tax credit, ignoring reversal under rule 42 or 43 if any, that can be availed by M/s Far Sites for December 2024 is:*
  - (A) ₹ 6,18,800
  - (B) ₹ 4,38,800
  - (C) ₹ 5,28,800
  - (D) ₹ 4,29,800
6. *GST payable in cash by M/s Far Sites for the month of December 2024 is:*
  - (A) ₹ 3,73,800
  - (B) ₹ 3,86,800
  - (C) ₹ 1,84,800
  - (D) ₹ 1,97,800
7. *What is the time limit for issuance of show cause notice in respect of the GST inadvertently charged and collected on the goods in December 2024 assuming that M/s Far Sites does not deposit the same with the Government?*
  - (A) *Within 2 years and 9 months from due date of filing annual return for the financial year.*
  - (B) *Within 4 years and 6 months from due date of filing annual return for the financial year.*
  - (C) *No time limit to issue the show cause notice.*

- (D) No show cause notice is required to be issued. The tax amount shall be refunded to the customers if the customer demands the same.
8. Which of the following statement(s) is correct with respect to interest liability of M/s Far Sites, for the month of December 2024? Consider the year to be of 365 days.
- (A) Interest liability of M/s Far Sites is ₹ 1,686 and he can pay the same either from input tax credit available in electronic credit ledger or in cash.
- (B) Interest liability of M/s Far Sites is ₹ 1,686 and he cannot utilize the input tax credit for the payment of interest. He needs to pay the interest in cash.
- (C) Interest liability of M/s Far Sites is ₹ 1,687 and he can pay the same from input tax credit available in electronic credit ledger or in cash.
- (D) Interest liability of M/s Far Sites is ₹ 1,687 and he cannot utilize the input tax credit for the payment of interest. He needs to pay the interest in cash.
9. There has been dispute between M/s Far Sites and GST Department. As per the opinion of M/s Far Sites:
- (i) The time of supply of all vouchers as mentioned above is the date of redemption.
- (ii) The amount received as long term lease of an industrial plot from Chandigarh Housing Board (CHB) in auction against payment of an upfront amount as lease premium and paid prime location charges are exempt.
- The GST Department is of the view that :
- (iii) The time of supply of vouchers amounting to ₹ 2,00,000 is December 2024 whereas the time of supply of vouchers amounting to ₹ 5,00,000 is the date of redemption.
- (iv) The amount received as long term lease of an industrial plot from Chandigarh Housing Board (CHB) in auction against payment of an upfront amount as lease premium is exempt and amount of prime location charges are taxable under reverse charge.

Based on the above views, which of the above statements are true:

- (A) (i) and (ii)  
 (B) (ii) and (iii)  
 (C) (i) and (iv)  
 (D) (ii) and (iv)

### Integrated Case Scenario - II:

LLD & Co, a Partnership firm, is engaged in manufacturing of electric equipment's in the State of Gujarat. The firm became liable for registration on 14<sup>th</sup> April, 2024. It applied for registration on 16<sup>th</sup> May, 2024 and was granted registration certificate on 20<sup>th</sup> May, 2024.

The firm had opted for composition levy under section 10 of the CGST Act, 2017 at the time of registration.

Its turnover for the quarter ending June 2024 was ₹ 82 lakh, out of which taxable supply was amounting to ₹ 80 lakh and exempt supply was amounting to ₹ 2 lakh. Its turnover crossed ₹ 150 lakh on 9<sup>th</sup> July, 2024 and LLD & Co had opted for withdrawal of composition scheme on the said date.

The firm provided a supply of equipment to GGY Ltd. (an unrelated limited company) on 20<sup>th</sup> July, 2024 having market value of ₹ 21 lakh, wholesale value of ₹ 22 lakh and maximum retail price was ₹ 23 lakh. However, the transaction was made at ₹ 18 lakh.

During the month of June, 2024, LLD & Co has received one taxable service covered under reverse charge u/s 9(3) of CGST Act, 2017 from a registered supplier Mr. Sachin Kumar in the course of intra-state supply. LLD & Co failed to issue any document to Mr. Sachin Kumar relating to this transaction.

Other details for this particular inward service are as follows:

Particulars	Date
Supply of service	03/06/2024
Invoice raised by Mr. Sachin Kumar	09/07/2024
Payment recorded in the books of LLD & Co	07/08/2024
Payment debited in the bank account of LLD & Co	14/08/2024
Payment recorded in the books of Mr. Sachin Kumar	08/08/2024
Payment credited in the bank account of Mr. Sachin Kumar	16/08/2024

LLD & Co has not opted QRMP Scheme.

*All the amounts given above are exclusive of taxes, wherever applicable. All the supplies referred above are intra-State and price is the sole consideration.*

**Based on the information given above, choose the correct answer for the following Questions Number 10 to 15:**

10. The effective date of registration of LLD & Co is:
  - (A) 14<sup>th</sup> May, 2024
  - (B) 16<sup>th</sup> May, 2024
  - (C) 14<sup>th</sup> April, 2024
  - (D) 20<sup>th</sup> May, 2024
11. LLD & Co needs to furnish a statement containing details of stock of inputs/ inputs contained in semi-finished / finished goods on the withdrawal of composition scheme by:
  - (A) 23rd July 2024
  - (B) 9th July 2024
  - (C) 8th August 2024
  - (D) 7th August 2024
12. The value of supply of equipment under section 15(1) of CGST Act, 2017 made by LLD & Co to GGY Ltd. will be
  - (A) ₹ 21 lakh
  - (B) ₹ 18 lakh
  - (C) ₹ 22 lakh
  - (D) ₹ 23 lakh
13. The tax payable by LLD & Co for the quarter ending June, 2024 will be:
  - (A) ₹ 40,000 each under CGST and SGST
  - (B) ₹ 41,000 each under CGST and SGST
  - (C) ₹ 80,000 each under CGST and SGST
  - (D) ₹ 82,000 each under CGST and SGST
14. Time of supply for the purpose of payment of tax, for transaction with Mr. Sachin Kumar as per GST Laws will be:

- (A) 07/08/2024
- (B) 09/07/2024
- (C) 08/09/2024
- (D) 08/08/2024

15. Which of the following document is mandatory to be issued by LLD & Co, in relation to transaction with Mr. Sachin Kumar as per the GST Laws?

- (A) Bill of supply
- (B) Payment voucher
- (C) Receipt Voucher
- (D) Tax Invoice

**Answer Key**

MCQ	Correct Option
1.	A
2.	A
3.	B
4.	B
5.	D
6.	No correct option
7.	C
8.	D
9.	B
10.	D
11.	C
12.	B
13.	B
14.	A
15	B



**PART – II: Descriptive Questions**

- (i) Question paper comprises of **6** questions. Answer Question No. 1 which is compulsory and any **4** questions out of the remaining **5** questions.
- (ii) Working notes should form part of the answer.
- (iii) All questions should be answered on the basis of the position of (i) GST law as amended by the Finance (No. 2) Act, 2024 including significant notifications and circulars and other legislative amendments made, which have become effective upto 31.10.2024 and (ii) Customs law as amended by the Finance (No. 2) Act, 2024 and significant notifications and circulars and other legislative amendments made, which have become effective upto 31.10.2024.

**Question 1**

M/s BBV Ltd. of Nagpur, registered under GST in the State of Maharashtra, is engaged in providing following types of outward supplies:

- (i) Manufacture of taxable product 'D'
- (ii) Service of hiring of trucks
- (iii) Services on which tax payable under reverse charge
- (iv) Other supplies

M/s BBV Ltd. has provided the following details related to the outward supplies for the month of October, 2024:

S. No.	Particulars	Amount (₹)
(i)	Export of product 'D' with payment of IGST	16,50,000
(ii)	Product 'D' supplied under a Letter of Undertaking (LUT) to M/s CFF Pvt. Ltd. located in a SEZ in the state of Maharashtra.	9,00,000
(iii)	Exprt of product 'D' under Letter of Undertaking (LUT)	11,00,000
(iv)	Domestic outward supply turnover of product 'D'	46,00,000
(v)	Domestic Turnover of other outward services on which tax is payable under reverse charge	8,00,000

(vi)	<i>Sale of securities (Purchased at ₹ 36,00,000 in the month of January,2024)</i>	42,00,000
(vii)	<i>Outward supply of Hiring of trucks to M/s ABB, a Goods Transport Agency for transportation of goods.</i>	7,00,000
(viii)	<i>Sale of land (excluding stamp duty value of ₹ 2,80,000, being 2% of value considered for the purpose of stamp duty) (Land was purchased in the month of November,2023)</i>	1,25,00,000
(ix)	<i>Interest received on investment in fixed deposits with a public sector bank.</i>	2,51,000

*Details of inward supplies for the month of October, 2024:*

<b>S. No.</b>	<b>Particulars</b>	<b>Amount (₹)</b>
(i)	<i>Common inputs and input services used for outward supply of goods and services mentioned above: (a) Inputs - ₹ 20,00,000; (b) Inputs services - ₹ 8,00,000 Nothing has been used for any non-business purpose.</i>	28,00,000
(ii)	<i>Freight paid in relation to product 'D' to an unregistered Goods Transport Agency, used in relation to taxable supply only.</i>	75,000

**Note:**

- (1) All the amounts given above are exclusive of GST, wherever applicable.

*There is no opening balance of any input tax credit. Assume that all the conditions necessary for availing the input tax credit have been fulfilled including that details of GST paid on inward supplies are available in GSTR 2B.*

- (2) Assume that all the domestic transactions of company are inter-State and that rate of IGST on goods and services are 12% and 18% respectively; however rate for goods transport agency service to be considered as 5%.

- (3) Company is not covered under any of the exception provided in rule 86B of the CGST Rules, 2017 regarding restriction on use of available input tax credit.

Compute the net minimum GST liability of M/s BBV Ltd., to be paid in cash if any, after utilizing Input tax credit if any, for the month of October, 2024.

**Note:** Legal explanations for each point should form part of your answer.

**(14 Marks)**

**Answer**

**Computation of minimum net GST liability of M/s BBV to be paid in cash for the month of October, 2024**

S. No.	Particulars	Amount (₹)	IGST (₹)
	<b>Output tax payable under forward charge</b>		
(i)	Export of product 'D' with payment of tax [Since exports are inter-State supplies, IGST is payable on them'.]	16,50,000	1,98,000 [16,50,000 x 12%]
(ii)	Product 'D' supplied to SEZ under LUT [Supply to a SEZ unit is a zero-rated supply. Further, no tax is payable since goods are supplied under LUT.]		-
(iii)	Export of product 'D' under LUT [Export is a zero-rated supply. Further, no tax is payable since goods are supplied under LUT.]		-
(iv)	Domestic outward supply of Product 'D'	46,00,000	5,52,000 [46,00,000 x 12%]
(v)	Outward services taxable under reverse charge		-

	[No tax is payable since recipient is liable to pay tax.]		
(vi)	Sale of securities [Since securities are neither goods nor services, sale of securities is not a supply.]		-
(vii)	Supply of hiring of trucks to GTA [Exempt, since services by way of giving on hire to a GTA, a means of transportation of goods, are exempt.]		-
(viii)	Sale of land [Sale of land is neither supply of goods nor supply of services, as it is covered in Schedule III. Thus, it is not a supply.]		-
(ix)	Interest received on investments [Services by way of extending deposits in so far as the consideration is represented by way of interest are exempt.]		-
	<b>Total output tax</b>		<b>7,50,000</b>
	Less: Input tax credit [Refer working note below.] [ITC of IGST is being utilized for set-off of IGST liability.]		(1,39,523)
	Net GST payable Since the value of supply in October month exceeds ₹ 50 lakh, at least 1% of output tax liability is to be paid in cash, in terms of rule 86B. However, since in the given question, ITC available is much less than 99% of the output		6,10,477

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	tax liability, there is no need for any adjustment of amount utilized from electronic credit ledger.		
	Add: Tax on services received by the registered recipient from unregistered GTA is payable under reverse charge	75,000	3,750
	<b>Minimum net GST payable in cash</b>		<b>6,14,227</b>

**Working note - Computation of eligible ITC available for set off**

Particulars			IGST (₹)
Common credit on inputs	20,00,000	2,40,000 [20,00,000 × 12%]	3,84,000
Common credit on input services	8,00,000	1,44,000 [8,00,000 × 18%]	
Freight paid [Since used exclusively for taxable supply, ITC is fully available.]			3,750 [75,000 × 5%]
Less: Common credit attributable to exempt supplies (rounded off) = Common credit on inputs and input services × (Exempt turnover during the period / Total turnover during the period) = ₹ 3,84,000 × ₹ 1,55,42,000 / ₹ 2,40,43,000 Exempt turnover = ₹ 1,55,42,000 and Total turnover = ₹ 2,40,43,000 [Refer Notes 1 and 2]			(2,48,227)
<b>Total ITC eligible for set-off</b>			<b>1,39,523</b>

**Notes:****1. Computation of Exempt turnover**

Particulars	Amount (₹)
Exempt turnover <b>includes –</b>	
(i) supply of hiring of trucks to GTA	7,00,000
(ii) services taxable under reverse charge	8,00,000
(iii) sale of securities (Value of exempt supply in respect of security is 1% of the sale value of such security) and	42,000
(iv) sale of land (Value of exempt supply in respect of land is the value adopted for paying stamp duty)	1,40,00,000
<b>excludes</b> interest received on investments (₹ 2,51,000)	
<b>Exempt Turnover</b>	1,55,42,000

- 2. Computation of Total turnover** = ₹ (16,50,000 + 9,00,000 + 11,00,000 + 46,00,000 + 8,00,000 + 42,000 + 7,00,000 + 1,40,00,000 + 2,51,000)  
= ₹ 2,40,43,000

**Question 2**

- (a) *M/s. JLM & Sons, a partnership firm, is registered under GST at Bengaluru in the State of Karnataka. It has provided the following information related to the month of October, 2024:*

S. No.	Particulars	Amount (₹)
(i)	Amount charged for composite supply of goods and services by way of milling of wheat into wheat flour, along with fortification to Tamil Nadu Government for distribution of such wheat flour under Public Distribution System (PDS) in Tamil Nadu.	8,50,000

	<i>(The value of supply of goods in the above supply constitutes 49% of the value of composite supply).</i>	
(ii)	<i>Taxable supply of direct selling agent services to a local branch of a public sector Bank.</i>	<i>4,00,000</i>
(iii)	<i>Supply of tobacco leaves as agriculturist to M/s Ram &amp; Sons, a sole proprietorship firm registered at Hubli (Karnataka).</i>	<i>1,05,000</i>
(iv)	<i>Amount received for services provided to State Government in relation to training of drivers at Karnataka during the road safety week celebration of the Karnataka Government. (79.50% of the total expenditure is borne by the Government)</i>	<i>1,05,000</i>
(v)	<i>JLM &amp; Sons got the permission from the municipal authorities to build an 8 floors building in the Bengaluru. But it agreed to build only 4 floors building and received ₹ 26,00,000 as compensation from Sunil Constructions Ltd., a neighbouring housing project which wants to protect its sunlight.</i>	<i>26,00,000</i>

*Based on the information given above, calculate the taxable value of supply under GST law on which tax to be paid by M/s JLM & Sons and also calculate tax payable for each item separately for the month of October, 2024.*

*All the above amounts are exclusive of GST, if any.*

*Assume rate of CGST and SGST @ 9% each and IGST @ 18% for all the supplies covered including services of obligation to refrain from an act or to tolerate an act.*

**(5 Marks)**

- (b) *M/s VRM Ltd. is a registered job worker in the State of Haryana under GST and providing various job work services related to metal products. On 30<sup>th</sup> April, 2024, VRM Ltd. received steel cabinets worth ₹ 48 lakh under a delivery challan with e-way bill for the purpose of job work from M/s Vijay Pvt. Ltd., a registered manufacturer in Haryana.*

*The scope of job work included mounting the steel cabinets on a metal frame and sending back the mounted cabinets to Vijay Pvt. Ltd. The metal frames are to be supplied by M/s VRM Ltd. along with services relating to job work.*

VRM Ltd. has agreed to charge total consideration of ₹6.50 lakh for the entire mounting job work activity including the value of metal frames. During the course of mounting activity, metal waste is generated out of metal frames, which is sold by M/s VRM Ltd. for ₹52,000. VRM Ltd. sent back the steel cabinets mounted on the metal frame to Vijay Pvt. Ltd. on 13<sup>th</sup> October, 2024 under a delivery challan with e-way bill.

You are required to compute taxable value and the GST liability of M/s VRM Ltd. related to this transaction in any tax period.

Assume GST rate for metal frame as 28%, for metal waste as 12% and for services as 18%. Also, give reason(s) for inclusion or exclusion of the value of cabinets in the job charges for the purpose of payment of GST by VRM Ltd.

**(5 Marks)**

- (c) DEF Ltd. imported a packaging machine from USA. DEF Ltd. paid ₹56,000 as charges for development activities for work done in India with respect to the imported machine.

Further, the following particulars are furnished and you are required to compute the assessable value for the purpose of customs duty payable:

S. No.	Particulars	Amount (\$)
1.	Price of the machine	20,000
2.	Freight (Air)	5,000
3.	Design charges paid to a firm in USA	300
4.	Licence fee relating to imported goods payable by the buyer as a condition of sale	10% of Price of Machine
5.	Buying commission paid by the buyer to his agent in USA	200
		Amount (₹)
6.	Materials and components supplied by the buyer free of cost	50,000
7.	Insurance paid to the insurer in India	6,000

Other Particulars:

- (i) The commission payable with respect to sales to the local agent of the exporter is 5% of cost of the machine.



- (ii) *Materials and components supplied by the buyer free of cost are valued at ₹ 50,000.*
- (iii) *Inter-bank exchange rate as arrived by the authorized dealer is ₹ 82.50 per \$.*
- (iv) *CBIC had notified for purpose of Section 14 of the Customs Act, 1962, exchange rate of 83 per \$.*
- (4 Marks)**

**Answer**

**(a) Computation of taxable value of supply on which tax is to be paid by M/s JLM & Sons and tax payable thereon**

	Particulars	Value (₹)	CGST @ 9% (₹)	SGST @ 9% (₹)	IGST @ 18% (₹)
(i)	Amount charged from Tamil Nadu Government [Taxable since composite supply of service of milling of wheat into flour and fortification for distribution by State Governments under PDS is exempt from GST only if value of goods supplied in said supply: does not exceed/ is upto 25% of the total value of composite supply. Further, it's an inter-State supply since place of supply is	8,50,000			1,53,000

	location of recipient, i.e., Tamil Nadu.]				
(ii)	<p>Direct selling agent (DSA) services to bank</p> <p>[DSA services are not being provided by an individual direct selling agent, but by a partnership firm. Therefore, tax is not payable under reverse charge, but is payable under forward charge. Further, it's an intra-State supply since place of supply is location of recipient, i.e., Karnataka.]</p>	4,00,000	36,000	36,000	
(iii)	<p>Supply of tobacco leaves</p> <p>[Tax on supply of tobacco leaves by an agriculturist to a registered person is payable by recipient under reverse charge. So, tax is not payable by M/s JLM &amp; Sons.<sup>2</sup>]</p>		-	-	-

<sup>2</sup> It is important to note that in accordance with the definition of agriculturist as per section 2(7) of the CGST Act, 2017, only an individual or HUF qualifies as an "agriculturist". Thus, alternatively, it is also possible to interpret that since JLM &

(iv)	Services provided to State Government [Services provided to the State Government under any training programme for which 75% or more of the total expenditure is borne by the State Government is exempt under GST.]		-	-	-
(v)	Compensation from Sunil Construction Ltd. [Service of agreeing to the obligation to refrain from an act is being provided. Further, it's an intra-State supply since place of supply is location of recipient, i.e., Bengaluru.]	<u>26,00,000</u>	2,34,000	2,34,000	
	<b>Taxable value of supply on which tax is to be paid by M/s JLM &amp; Sons</b>	<b><u>38,50,000</u></b>			

*Sons is a partnership firm, it is not an agriculturist. In that case, CGST and SGST @ 9% each will be payable under forward charge by JLM & Sons, i.e. ₹9,450 – CGST and ₹9,450 – SGST.*

(b)

Particulars	Amount <sup>4</sup> (₹)	Rate	GST (₹)
Job charges [Since mounting steel cabinets on metal frames by a job worker is treated as a service (even though the metal frames are also supplied as a part of the mounting activity) in terms of Schedule II to the CGST Act, tax is payable @ 18%. Value of steel cabinets supplied by the principal will be excluded from the job charges since supply of cabinets does not fall within the scope of supply to be made by job worker - M/s VRM Ltd.]	6,50,000	18%	1,17,000
Sale of metal waste [Since M/s VRM Ltd. is registered, the tax on the supply of metal waste being goods will be payable by it @ 12%.]	52,000	12%	6,240
<b>Total taxable value and GST payable</b>	<b>7,02,000</b>		<b>1,23,240</b>

<sup>4</sup> It has been most logically assumed that amounts given are exclusive of GST. However, it is also possible to assume the amounts to be inclusive of GST and solve accordingly.

## (c) Computation of assessable value

Particulars	Amount (\$)
Price of the machine	20,000
Add: Design charges paid in USA [Includible since it is undertaken elsewhere than in India.]	300
Add: Licence fee payable by the buyer as a condition of sale [10% of ₹ 20,000] [Includible in assessable value.]	2,000
Add: Buying commission [Not includible in assessable value.]	
Add: Commission to local agent [5% of ₹ 20,000] [Includible in assessable value.]	<u>1,000</u>
Total	<u>23,300</u>
	Amount (₹)
Value in Indian currency [\$ 23,300 x ₹ 83] [Rate of exchange notified by the CBIC shall be considered.]	19,33,900
Add: Materials and components supplied by the buyer free of cost [Includible in assessable value.]	<u>50,000</u>
Customs FOB	19,83,900
Add: Air Freight [If the goods are imported by air, the freight cannot exceed 20% of FOB price]	3,96,780

Add: Insurance paid to the insurer in India <sup>5</sup> [Includible in assessable value.]	6,000
CIF value/ Assessable value	<b>23,86,680</b>

**Note:** Development work undertaken in India is not includible since it is undertaken in India.

### Question 3

- (a) Determine the 'place of supply' along with explaining the correct provision of law for the following independent cases:
- Mr. Prakash Kumar (unregistered person under GST law) is a resident of Surat, Gujarat. He places an order on 'E-SHOPPE' (an e-commerce platform) for supply of laptop, which is to be delivered to his sister Ms. Ridhima at Mumbai, Maharashtra. Mr. Prakash, while placing the order on the above e-commerce platform, provides the billing address of his residence located in Surat, Gujarat,
  - Ms. Ritu is proprietor of 'G n F Center', situated at Lucknow and registered under GST law in Uttar Pradesh. Her client Ms. Neha (unregistered person under GST law) located at Delhi, requests her to provide personal grooming & fitness services at her home at Delhi. Ms. Ritu provides her grooming & fitness services at client's home at Delhi.
  - Decor n Décor, an interior decorator firm located at Dehradun, Uttarakhand, enters into a contract with Mr. Diego of Italy to provide interior decoration services in respect two immovable properties of Mr. Diego, one located at Dehradun, Uttarakhand and another located at Italy.

<sup>5</sup> It has been most logically assumed that the insurance charges paid to insurer in India in Indian Rupees pertain to the insurance of goods till the place of importation and thus, have been included in the CIF value of goods.

However, it is also possible to assume that since such charges are paid to insurer in India, they pertain to the insurance of goods post importation. In that case, they shall not be included in assessable value at all; further, since insurance charges till the place of importation become unascertainable, insurance @ 1.125% of Customs FOB shall be added while computing the CIF value/ assessable value.

(iv) *SQR Mills Private Limited of Kolkata, registered under GST law in West Bengal, gives a contract to LQR Private Limited of Varanasi, registered under GST law in Uttar Pradesh to supply a machine which is required to be assembled at a printing plant of SQR Mills Private Limited located at Bhopal, Madhya Pradesh.* **(5 Marks)**

(b) *M/s Vijay Communication Ltd., a registered telecom operator, is planning to bid for securing the right to use spectrum offered by the Government under the spectrum allocation model followed by Department of Telecommunications (DoT).*

*Company appointed you as advisor to give advice when the liability of payment of GST will arise in the following independent situations:*

- (i) *In case where full upfront payment is made.*
- (ii) *In case where deferred payment is made by the telecom operator in 18 monthly instalments.*

*Give your advice by explaining the relevant legal provisions with reference to the liability to pay GST, issue of invoice and time of supply.* **(5 Marks)**

(c) *M/s Falcon Ltd. imported capital goods worth ₹ 3 crore after payment of customs duty of ₹ 30 lakh on 10<sup>th</sup> September, 2024 and the duty concession of ₹ 15 lakh was availed under Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.*

*Imported capital goods started being used for the specified purpose as per the exemption notification with effect from 3<sup>rd</sup> January 2025. M/s X Ltd. cleared the above said imported capital goods after having been used for the specified purpose on 15<sup>th</sup> April 2025.*

*You are required to calculate the differential duty payable being difference between the duty leviable on such goods on clearance for which the exemption was availed at the time of importation and that already paid, along with interest payable at the rate fixed by the notification issued under section 28AA of the Customs Act, 1962. Differential duty has been paid on 30<sup>th</sup> April, 2025. Step by step working should be part of your answer.*

*The applicable rate of customs duty is @ 15% (ignore any other cess or duty).* **(4 Marks)**

**Answer**

**(a) (i)** In cases involving supply of goods to an unregistered person,

where the billing address and delivery address are different, the delivery address shall be the place of supply.

Thus, place of supply is Mumbai, Maharashtra.

- (ii)** The place of supply of personal grooming and fitness services is the location where the services are actually performed.

Thus, place of supply is Delhi.

- (iii)** Where any services directly in relation to an immovable property are supplied at more than one location, including a location in the taxable territory, its place of supply shall be the location in the taxable territory.

Thus, place of supply is Dehradun, Uttarakhand in respect of interior decoration services provided in relation to the immovable properties located in Dehradun and Italy.

- (iv)** Where the goods are assembled at site, place of supply shall be the place of such assembly.

Thus, place of supply is Bhopal, Madhya Pradesh.

- (b)** The GST is to be discharged on the supply of spectrum allocation services by the recipient of services (the telecom operator) on reverse charge basis (RCM).

- (i) In case where full upfront payment is made by the telecom operator, GST would be payable when the payment of the said upfront amount is made or is due, whichever is earlier.
- (ii) In case where deferred payment is made by the telecom operator in 18 monthly installments, supply shall be considered as 'continuous supply of services', since the services are being supplied continuously for a period exceeding 3 months with periodic payment obligations.

Since the due date of payment is ascertainable from the contract, the invoice shall be issued on or before such due date of payment as per the option exercised by the telecom operator. Thus, in this case, GST



would be payable as and when the payments are due or made, whichever is earlier<sup>6</sup>.

- (c) In the given case, differential duty payable by M/s Falcon Ltd. will be computed as follows:

- (I) Duty leviable on goods on clearance for which exemption was availed will be computed on depreciated value allowed in straight line method, *inter alia*, @ 4% for every quarter in the first year (part of quarter taken as full quarter).

Depreciation % will be = 4% x 2 quarters = 8%

Depreciation value will be: 8% of ₹ 3 crore = ₹ 24 lakh

Depreciated value of imported capital goods is

₹ 3 crore – ₹ 24 lakh

= ₹ 276 lakh

= ₹ 276 lakh x 15% = ₹ 41,40,000

- (II) Duty already paid = ₹ 30 lakh<sup>7</sup>

Differential duty payable = (I) – (II)

= ₹ 11,40,000, payable alongwith interest under section 28AA of the Customs Act, 1962.

#### Question 4

- (a) M/s XYZ, registered in the State of Maharashtra under GST, made the following supplies during the last week of October 2024. Considering the below mentioned independent supplies your advice is sought with appropriate reasoning for applicability of TDS provisions on the supplies made by XYZ along with quantification of the amount of TDS, if applicable.

<sup>6</sup> In above answer, it has been assumed that the due date of payment is ascertainable from the contract. However, it is also possible to assume that the due date of payment is NOT ascertainable from the contract. In that case, the invoice shall be issued before or at the time when the supplier of service -DoT receives the payment. Thus, GST would be payable as and when the payments are made.

<sup>7</sup> It is also possible to interpret that 'Duty already paid' is to be computed on the depreciated value of imported capital goods.

*Value of supply is exclusive of GST unless otherwise stated. The applicable rate of GST on outward supplies made is CGST 9%, SGST 9% and IGST 18%.*

- (i) Provided taxable supply worth ₹ 20,000 & exempted supply worth ₹ 40,000/- in an invoice to the Government of NCT of Delhi at New Delhi where a contract for supply is for ₹ 5,00,000/- (out of which ₹ 2,60,000 is for taxable supply including GST and ₹ 2,40,000 is for exempted supply).*
  - (ii) Provided supply of taxable goods amounting to ₹ 20,00,000 to Mumbai office of National Housing Bank, a society established by Government of India under the Societies Registration Act, 1860.*
  - (iii) Provided taxable services worth ₹ 5,00,000 to the Government Department of Himachal Pradesh (registered in Himachal Pradesh only) directly in relation to the property located at Nagpur in the State of Maharashtra and being managed by the Government of Himachal Pradesh.*
  - (iv) Provided supply of taxable goods valued at ₹ 1,00,000 (Contract value ₹ 2,50,000) to Government of Chhattisgarh.*
  - (v) Provided supply of taxable iron scrap valued at ₹ 3,00,000/- to M/s GGS Private Limited, a non-Government private company and registered under GST in Mumbai, Maharashtra.*
- (5 Marks)**
- (b) (i) RRY Ltd. has two registered places of business, one in the State of Tamil Nadu and another in the State of Karnataka. Aggregate turnover during the previous financial year 2023-2024 for both the places of business was ₹ 3.27 crore and ₹ 1.47 crore respectively for Tamil Nadu and Karnataka. RRY Ltd. wishes to opt for 'Quarterly Return Monthly Payment' scheme popularly known as QRMP for one of its place of business in the current financial year 2024-25 and wants to continue with regular return filing scheme and to file return on monthly basis for its other place of business.*

*You are required to examine the above case and answer that can RRY Ltd. do so? Explain with reasons with reference to GST law.* **(3 Marks)**

- (ii) Examine the statement, "Once the E-Commerce operator (ECO) has complied with the dynamic QR code requirements for issuing invoices, the suppliers using such e-commerce portal for B2C supplies will not be required to comply with the requirement of dynamic QR code".*

*Comment on the validity of the above statement with reference to GST law.*  
(2 Marks)

- (c) Sarah of Germany, a person of foreign origin, has come to India on a tour on travel visa. She carries with her the following as part of baggage:

S. No.	Particulars	Value in (₹)
(i)	140 sticks of cigarettes of ₹ 120 each	16,800
(ii)	Travel souvenir	75,000
(iii)	Other articles carried on in person	1,25,500
(iv)	Fire arm with 110 cartridges (value includes the value of cartridges at @ ₹ 510 per cartridge).	1,10,000

*Determine with short explanations where required, customs duty payable on concessional baggage, if the effective rate of customs duty on baggage is 38.50% inclusive of social welfare surcharge. Ignore any other applicable cess or duty.*  
(4 Marks)

**Answer**

(a)

S. No.	Particulars <sup>8</sup>	Tax to be deducted at source		
		CGST @ 1% (₹)	SGST @ 1% (₹)	IGST @ 2% (₹)
(i)	Taxable supply to Government of NCT of Delhi [Since the total value of taxable supply [₹ 2,20,339 (₹ 2,60,000 x 100/118)] under the contract for both taxable and exempted supply does not exceed ₹ 2,50,000, tax is NOT required to be deducted]	-	-	-

<sup>8</sup> Tax will be deducted at source at the time of making payment to M/s XYZ.

(ii)	Supply of taxable goods to Mumbai office of National Housing Bank [Since total contract value exceeds ₹ 2,50,000, tax is required to be deducted on intra-State supply.]	20,000	20,000	
(iii)	Taxable services to Government Department of Himachal Pradesh. [No TDS will be deducted since the location of supplier and place of supply (being location of immovable property) is in Maharashtra which is different from State of registration of recipient (Himachal Pradesh).]	-	-	-
(iv)	Supply of taxable goods to Chhattisgarh Government [Since total contract value does not exceed ₹ 2,50,000, no TDS will be deducted.]	-	-	-
(v)	Supply of taxable iron scrap [Any registered person receiving supplies of iron scrap from other registered person is notified person to deduct TDS where total contract value exceeds ₹ 2,50,000.]	3,000	3,000	

- (b) (i) Since the aggregate annual turnover (PAN based) of RRY Ltd. in preceding financial year does not exceed ₹ 5 crore, it can opt for the QRMP scheme.

Further, QRMP scheme is GSTIN wise. Since distinct persons can avail QRMP scheme for one or more GSTINs, RRY Ltd. can opt for QRMP scheme for one of its places of business and continue with regular return filing scheme for its other place of business.

(ii) The given statement is not correct.

Dynamic QR code requirements apply to each supplier separately, if such person is liable to issue invoices with Dynamic QR Code for B2C supplies.

In case, the supplier is making supply through the e-commerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such invoices would be deemed to have complied with the requirements of Dynamic QR Code.

In cases other than pre-paid supply i.e. where payment is made after generation/ issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

**(c) Computation of customs duty payable**

	₹
Cigarettes [100 sticks can be accommodated in General Free Allowance (GFA)]	12,000
Travel souvenir [Allowed duty free]	Nil
Articles carried on in person	1,25,500
Firearms cartridge [50 cartridges can be accommodated in GFA]	<u>25,500</u>
Baggage that can be accommodated in GFA	1,63,000
Less: GFA	<u>15,000</u>
Baggage on which duty is payable	<u>1,48,000</u>
<b>Duty payable @ 38.50% (inclusive of social welfare surcharge)</b>	<b>56,980</b>

**Question 5**

- (a) *Mr. X, a registered person under GST, issued invoice without actual supply of goods for taxable value amounting to ₹20 crore. Central GST authority issued a show cause notice under section 74 by demanding following:*

*CGST & SGST 18%*

*- ₹3.60 crore*

*Penalty under section 74 amounting to 100% of tax due - ₹3.60 crore*

*Interest @ 18% per annum*

*You are required to answer the following:*

- (i) Can the amount of tax be demanded in such cases?*
  - (ii) Is it a cognizable offence?*
  - (iii) Quantum of punishment if Mr. X has been convicted.*
  - (iv) Amount of penalty leviable on Mr. X, if any.*
  - (v) Amount of penalty leviable on the person who aids or abets the above offence.*
- (5 Marks)**
- (b) *M/s Karim Associates (supplier) was issued show cause notice under section 74 of the CGST Act, 2017 by the Adjudicating Authority (AA). In the final order dated 30-08-2024 issued to M/s Karim Associates, the Additional Commissioner of Central Tax (AA) confirmed the tax demand of ₹60,00,000. Demand on account of penalty of equal amount and interest amounting to ₹16,00,000 was also confirmed.*

*However, the Revisional Authority (RA), using the powers under section 108 of the CGST Act, on its own motion called for the records and found that the order passed by the AA is erroneous in so far as it is prejudicial to the interest of revenue and enhanced the tax demand to ₹70,00,000, penalty of equal amount and interest amounting to ₹20,00,000 by order dated 15-11-2024.*

*The supplier admitted tax demand of ₹20,00,000, interest amounting to ₹5,00,000 and penalty for ₹20,00,000 and deposited the admitted tax, interest and penalty on 30-11-2024. For the balance amount, the supplier decided to file an appeal and appointed a Chartered Accountant for this purpose. The appeal was filed with the necessary pre deposit of the amount and the same was decided in favour of M/s Karim Associates on dated 28-02-2025.*

*The application for refund of pre-deposit was made on 01-03-2025 and refund was granted on 14-03-2025.*

*Considering the above facts, you are required to answer the following:*

- (1) The appellate authority to which M/s Karim Associates would be required to file the appeal against the order of RA.*
  - (2) The amount of pre-deposit required to be deposited along with the above appeal.*
  - (3) Compute the amount of interest payable on refund of such pre-deposit under section 115 of the CGST Act, 2017.*
  - (4) The amount of pre-deposit required assuming if the appeal is to be filed against the orders of appellate authority with original demand and after considering the same amount of payment of admitted demand deposited on 30-11-2024. **(5 Marks)***
- (c) Mr. Ankush imported the goods from France and applied for warehousing of the said goods. The Proper officer made an order permitting the deposit of the goods on 21<sup>st</sup> May, 2024. Mr. Ankush deposited goods in warehouse on the same day. These goods were re-exported without payment of duty on 15<sup>th</sup> October, 2024.*

*The Custom Department wants to levy interest @ 15% per annum on duty deferred as goods remain in a warehouse beyond a period of 90 days from the date on which the order permitting deposit of goods in a warehouse under section 60(1) was made. With reference to the Customs Act, 1962 and relevant case law, discuss whether any interest is payable by Mr. Ankush in such case. **(4 Marks)***

**Answer**

- (a) (i)** Since issuance of tax invoice without the underlying supply does not qualify as "supply" under GST, no tax liability would arise against Mr. X. Thus, tax is NOT required to be demanded from Mr. X.
- (ii)** In the given case, the offence is non-cognizable since the amount of tax evaded or ITC availed/utilised wrongly, or the refund claimed fraudulently, does not exceed ₹ 500 lakh.
- (iii)** In cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly

taken exceeds ₹ 200 lakh but does not exceed ₹ 500 lakh, with imprisonment for a term which may extend to 3 years and with fine.

In the given case, the amount involved is ₹ 3.6 crore (together under CGST and SGST). So, the quantum of punishment will be 3 years and fine.

**(iv)** Penalty is higher of the following amounts: -

- (a) ₹ 10,000 (under CGST/SGST) or
- (b) 100% of tax evaded or ITC availed of or passed on/distributed irregularly, or the refund claimed fraudulently.

So, in the given case, penalty would be ₹ 3.60 crore (₹ 1.80 crore under CGST and ₹ 1.80 crore under SGST)

**(v)** The amount of penalty leviable on a person, who aids or abets the above offence would be ₹ 25,000 each under CGST and SGST.

So, in the given case, the total amount of penalty would be ₹ 50,000 (₹ 25,000 under CGST + ₹ 25,000 under SGST).

**(b) (1)** M/s Karim Associates would be required to file an appeal against the order of Revisional Authority to the Appellate Tribunal (GSTAT).

**(2)** The amount of pre-deposit is computed as under-

- (a) full amount of tax (₹ 20 lakh), interest (₹ 5 lakh) and penalty (₹ 20 lakh) admitted, i.e. ₹ 45 lakh and
- (b) 20% of the remaining amount of tax in dispute [₹ 10 lakh (20% of ₹ 50 lakh)],

Thus, amount of pre-deposit would be ₹ 55 lakh (45+10).

**(3)** Interest on refund of pre-deposit shall be payable @ 9% per annum from the date of payment (30-11-2024) till the date of refund of such amount (14-03-2025), i.e. for 104 days, as under:

$$= ₹ 10,00,000 \times 9\% \times 104/365$$

$$= ₹ 25643.84$$

$$₹ 25,644 \text{ (rounded off)}$$

**(4)** In this case, the appeal should be filed to Appellate Authority and the amount of pre-deposit is computed as under-



(i) Full amount of tax, interest and penalty admitted, i.e., ₹ 45 lakh

(ii) 10% of the tax in dispute, i.e. ₹ 4 lakh (10% of ₹ 40 lakh)

Therefore, amount of pre-deposit to be made is ₹ 49 lakh (₹ 45 lakh + 4 lakh).

- (c) If goods remain in a warehouse beyond a period of 90 days from the date on which the order permitting deposit in warehouse is made, interest is payable @ 15% on the amount of duty payable at the time of clearance of the goods, for the period from the expiry of the said 90 days till the date of payment of duty on the warehoused goods.

Further, the facts of the given case are similar to the landmark judgement of *Pratibha Processors v. UOI 1996 (88) ELT 12* by Supreme Court. In this case, the Apex Court observed that:

- (i) if the warehoused goods are cleared beyond specified time, interest is payable on the amount of duty "*payable or due*" on the warehoused goods.
- (ii) In this case, on the date of clearance of the goods, no duty is payable. Thus, the goods are not exigible or eligible to duty at the time of clearance.

In view of the above observations, the Supreme Court held that since the principal amount for computing interest is the amount of duty payable on clearance of goods, which is nil, interest payable is also nil. The interest is necessarily linked to the duty payable and if no duty is payable, there will be no liability of interest. The liability to pay interest is solely dependent upon the exigibility or actual liability to pay duty. Thus, in case where the liability to pay duty is nil, the interest will also be nil.

Thus, in view of the above, since in given case, Mr. Ankush has exported the goods from warehouse without payment of duty, no interest is payable by him.

### **Question 6**

- (a) *State the power and procedure of Authority for Advance Ruling (AAR) and Appellate Authority for Advance Ruling (AAAR) with reference to section 105 and 106 of the CGST Act, 2017.* **(6 Marks)**
- (b) *Write short note on the 'Assessment of Non-filer of returns' under section 62 of the CGST Act, 2017.* **(4 Marks)**

OR

- (b) *Under what circumstances, special audit under section 66 of the CGST Act, 2017 may be directed? Is the special audit provision applicable even if the accounts of the registered person have already been audited under any other provisions of the GST law?* **(4 Marks)**
- (c) *With reference to customs law, state the mandatory documents required for (any two for each):*
- (i) *Export of goods*
  - (ii) *Import of goods* **(4 Marks)**

**Answer**

- (a)** Power and procedure of Authority of Advance Ruling (AAR) and Appellate Authority of Advance Ruling (AAAR):

Both the AAR and AAAR are vested with the powers of a civil court under Code of Civil Procedure, for:-

- (a) discovery and inspection,
- (b) enforcing the attendance of a person and examining him on oath,
- (c) issuing commissions and compelling production of books of account and other records.

Both the authorities are deemed to be a civil court for the purposes of section 195 of the Code of Criminal Procedure, but NOT for the purpose of Chapter XXVI of the Code of Criminal Procedure.

Any proceeding before the authority shall be deemed to be judicial proceeding under the Indian Penal Code (IPC).

The AAR and AAAR also have the power to regulate their own procedure.

**(b) Best Judgment Assessment**

Assessment of non-filer of returns under section 62 of the CGST Act, 2017: Notwithstanding anything to the contrary contained in section 73 or section 74,

where a registered person–

- fails to furnish the monthly/quarterly return under section 39 or
- fails to furnish the final return under section 45

- even after service of a notice requiring him to furnish the return within a period of 15 days,

the proper officer may assess the tax liability of said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered.

The assessment order shall be issued within a period of 5 years from the date specified for furnishing of the annual return for the financial year to which the tax not paid relates.

Where the registered person furnishes a valid return within 60 days of service of the assessment order passed above, the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest /late fee shall continue.

Otherwise, he may furnish the same within a further period of 60 days on payment of an additional late fee of ₹ 100 for each day of delay beyond 60 days of the service of the said assessment order. In such case, said order shall be deemed to have been withdrawn, but the liability to pay interest/late fee shall continue.

**(b) Alternative Answer**

Following are the circumstances in which special audit may be directed:

If at any stage of scrutiny, inquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that –

- the value has not been correctly declared; or
- the credit availed is not within the normal limits,

he may, with the prior approval of the Commissioner, issue a direction to the registered person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a cost accountant as may be nominated by the Commissioner.

Yes, the provisions of special audit shall have effect even if the accounts of the registered person have been audited under any other provisions of the GST law.

**(c) (i) Mandatory documents for export of goods:** The following documents are mandatory-

1. Bill of Lading/Airway Bill/Lorry Receipt/ Railway Receipt/Postal Receipt
2. Commercial Invoice cum Packing List (or separate invoice and packing list)
3. Shipping Bill/Bill of Export/ Postal Bill of Export

**(ii) Mandatory documents for import of goods:** The following documents are mandatory-

1. Bill of Lading/Airway Bill/Lorry Receipt/ Railway Receipt/Postal Receipt
2. Commercial Invoice cum Packing List (or separate invoice and packing list)
3. Bill of Entry