

(3)

RCZ1

PART - I

1. BAA Ltd., a company registered under GST in the state of Maharashtra, purchased Raw Cashew Nuts from Mr. Ram, an agriculturalist in Maharashtra. Bill for the same was issued by Mr. Ram on 12.06.2025. Cashew Nuts were received by BAA Ltd. on 15.06.2025. The payment for the full amount of transaction was made by BAA Ltd. in advance on 10.06.2025.

What is the Time of supply ?

- ☒ (A) 10.06.2025
(B) 12.06.2025
(C) 15.06.2025
(D) 12.07.2025

RCM 12(3) Receive 15/6/25
Payment 10/6/25
Inv. - 3rd day 13/7/25



2. Duty exemption schemes under Foreign Trade Policy enable duty free import of inputs required for export production. One of the duty exemption schemes is Duty Free Import Authorisation Scheme (DFIA). Which of the following statement(s) makes person ineligible to avail benefit under Duty Free Import Authorisation Scheme (DFIA) :

- (i) DFIA is issued only for products for which Standard Input and Output Norms (SION) have been notified.
(ii) Minimum value addition of ^{20%}15% is required to be achieved.
(iii) Inputs with 'Actual user' Condition required. *No Actual user Condition*

Choose the correct option :

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

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74A

600
0% SCN 0% Order 10%
15% SCN 25% (4) Order 50% 600 → 3100%

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3. M/s ABC has imported some goods from London and cleared for home consumption. The same were finally re-assessed u/s 18(2) of the Customs Act, 1962. The particulars of the same are given as under :

Particulars	Date/Amount (₹)
Date of Provisional Assessment	10.01.2025
Date of Final Reassessment	10.03.2025
Excess Duty demanded after Final Reassessment	₹ 2,00,000
Date of Payment of Excess Duty	20.03.2025
Rate of interest applicable	15% per annum

Choose the correct option with respect to the amount of Interest payable by M/s ABC :

- (A) Interest amounting to ₹ 5,671
 ✓ (B) Interest amounting to ₹ 6,493
 (C) Interest amounting to ₹ 6,805
 (D) Interest amounting to ₹ 6,411

$$200000 \times 15\% \times \frac{31+28+20}{365}$$

Integrated Case Scenario – I

Manohar & Sons is a registered person under GST in Ahmedabad, Gujarat. Its Aggregate Turnover in the preceding financial year was ₹ 6.5 Crore. Manohar & Sons provides supply of various types of services and goods. >5cr 6 digit HSN
 Following details has been provided for the transactions undertaken in the month of June 2025 :

Sr. No.	Particulars
(i)	Provided services of accommodation to 15 students studying in Ahmedabad University. Charging ₹ ^{<20k} 19000 per person per month for contract period from 1 st April to 30 th June 2025. Exempt

$$30 + 31 + 30$$

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> 90 days [Exempt]



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(ii)	Goods received from a person registered under Composition Scheme for ₹ 1,25,000 NO ITC
(iii) FLM	Provided Restaurant Services amounting to ₹ 2,50,000. Restaurant is situated inside a Hotel which is not covered under 'Specified Premises' and Restaurant Services are taxable @ 5% <u>without the benefit of ITC</u> .
(iv)	Provided services of transportation of goods by own trucks, registered as GTA to Department of Central Government who has taken registration u/s 51 of the CGST Act, 2017 for an amount of ₹ 2,35,000 Exempt
(v) Input	Paid ₹ 80,000 for purchase of Aluminium Scrap from Mr. Rammohan, an unregistered person. RCM URP → RP Metal scrap [RCM]
(vi) Input	Received legal services from Ramjas & Co. LLP, of for an on-going court matter on a fee amounting to ₹ 2,50,000. [RCM]
(vii) FLM	Supply of copper scrap to Raj Industries, a registered person under GST for amount of ₹ 4,66,690, inclusive of tax. RCM? 395500 7190
(viii)	Inward supply of goods for providing restaurant services mentioned in point (iii) for ₹ 1,20,000 NO ITC

Notes :

1. As a GTA operator Manohar & Sons has not exercised the option of paying GST under forward charge.
2. Where location of supplier and location of recipient has not been mentioned, consider it as intra-state supply.
3. Aluminium Scrap in point (v) and Copper Scrap in point (vii) falls under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975.
4. Manohar & Sons missed out furnishing details of one invoice at the time of filing GSTR-1 for the month of May 2025 on 9 June, 2025. They are willing to file GSTR-1A to add the invoice in the particulars already declared in GSTR-1.

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5. All figures are exclusive of GST except otherwise mentioned.
6. Amounts to be rounded off to nearest rupee, wherever required.
7. All inward supplies used for providing taxable supplies only except otherwise mentioned.
8. All the conditions necessary for availing input tax credit has been complied with

Tax rates applicable are given below :

Particulars	CGST	SGST	IGST
Restaurant Services from specified premises	9%	9%	18%
Restaurant Services from other than specified premises (Without the benefit of ITC)	2.5%	2.5%	5%
Goods and Services other than above	9%	9%	18%

Based on the information provided in the case scenario given above, choose the correct or most appropriate answer for Question Nos. 4 to 9 below :

4. Amount of GST payable under forward charge (FCM) by Manohar & Sons for the month of June 2025 is :

- ☒ (A) ₹ 41,845 each under CGST and SGST
(B) ₹ 83,745 each under CGST and SGST
(C) ₹ 88,645 each under CGST and SGST
(D) ₹ 1,04,895 each under CGST and SGST

2

5. Amount of input tax credit available to Manohar & Sons for the month of June 2025 is :

- (A) ₹ 51,750 each under CGST and SGST
(B) ₹ 40,950 each under CGST and SGST
☒ (C) ₹ 40,500 each under CGST and SGST
☒ (D) ₹ 29,700 each under CGST and SGST-

2



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6. Amount of tax payable under reverse charge (RCM) by Manohar & Sons for the month of June 2025 is : 2
- (A) ₹ 7200 each under CGST and SGST
- (B) ₹ 28,350 each under CGST and SGST
- ☒ (C) ₹ 29,700 each under CGST and SGST
- (D) ₹ 50,850 each under CGST and SGST
7. Amount of TDS to be deducted on outward supplies provided by Manohar & Sons during the month of June 2025 is : 2
- ☒ (A) ₹ 3955 each under CGST and SGST
- (B) ₹ 4667 each under CGST and SGST
- (C) ₹ 6305 each under CGST and SGST
- (D) ₹ 7299 each under CGST and SGST
8. Which of the following statement(s) is/are true in respect of Form GSTR-1A which is willing to be filed by Manohar & Sons ? 2
- (i) Form GSTR-1A is optional facility.
- (ii) Form GSTR-1A can be filed to add new records which was missed out in GSTR-1.
- (iii) Form GSTR-1A can be filed for change in GSTIN of a recipient for a supply reported in Form GSTR-1 for a tax period.

Choose the correct answer :

- (A) (i), (ii) and (iii)
- ☒ (B) (i) and (ii)
- (C) (i) and (iii)
- (D) (ii) and (iii)

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9. Manohar & Sons will be required to report HSN code in Form GSTR-1 with :
- (A) 6 digits for B2B supply and also for B2C supply.
 - (B) 4 digits for B2B supply and also for B2C supply.
 - (C) 6 digits for B2B supply and 4 digits for B2C supply.
 - (D) 4 digits for B2B supply and 6 digits for B2C supply.

Integrated Case Scenario – II

PG Instamart, an e-commerce operator, is registered under GST in Patna (Bihar). It provides platform for various suppliers to list and sell their products online to ultimate customers. It also has a separate food division on its e-platform where vendors can list and make supply of restaurant services (other than the services supplied by restaurants, eating joints located at 'Specified premises').

During the month of June, 2025, following supplies were made through it by various suppliers :

1. M/s A (Regular Registered Dealer) supplied apparels valued ₹ 1,50,000 and apparels valued ₹ 40,000 were returned to it. $110000 \times 0.5\% = 550$
2. M/s B (a Composition Dealer) supplied goods valued ₹ 60,000 and goods valued ₹ 70,000/- were returned to it. $SR > Sale$ —
3. In addition to above, other registered dealers located in Bihar supplied goods valued ₹ 2,40,000 through it. $240000 + 110000$
4. Restaurants/ eating joints supplied food items valued ₹ 3,00,000 through it. $240000 \times 0.5\% = 1200$

Further, the following information is also provided related to June, 2025 :

- (i) For the above services provided, PG Instamart charged commission/ fee of ₹ 80,000/- from the suppliers.
- (ii) Eligible ITC available on various inputs and input services received during the month is CGST ₹ 10,000 and SGST ₹ 10,000.

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- (iii) During the month a customer won a voucher worth ₹ 1,000 in month end sale scheme. The voucher was issued on 30.06.2025 and it is redeemable against any supply received between 01.07.2025 to 15.07.2025.
- (iv) PG Instamart will also start in near future separate division on its online platform through which metered cab or auto rickshaw owners can supply services of transport of passenger.

Additional Information :

- (a) All the figures given above are exclusive of GST, wherever applicable.
- (b) Applicable rates of GST are:

Particulars	IGST	CGST	SGST
Supply of goods	12%	6%	6%
Supply of Restaurant Services (without the benefit of ITC)	5%	2.5%	2.5%
Supply of Other Services	18%	9%	9%

- (c) All transactions are intra-state except where specifically mentioned.
- (d) Subject to the information given above, conditions for availing ITC are complied with. There is no opening balance of ITC.
- (e) PG Instamart filed monthly return GSTR-8 for the month of June, 2025 on 19.09.2025.

Based on the above information, choose the correct or most appropriate answer to the Questions 10 to 15 below :

10. Total Output GST payable for the month of June 2025 by PG Instamart is :

2

- (A) ₹ 35,100 CGST and ₹ 35,100 SGST
- ~~(B)~~ ₹ 7,290 CGST and ₹ 7,290 SGST
- ~~(C)~~ ₹ 14,700 CGST and ₹ 14,700 SGST
- (D) ₹ 14,790 CGST and ₹ 14,790 SGST

14400 + 150,000
Comm. Restaurant



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11. Net GST payable in cash for the month of June 2025 by PG Instamart is :

☒ (A) ₹ 7,500 CGST and ₹ 7,500 SGST

(B) ₹ 4,790 CGST and ₹ 4,790 SGST

☒ (C) ₹ 4,700 CGST and ₹ 4,700 SGST

(D) ₹ 25,100 CGST and ₹ 25,100 SGST

Restaurant 9(5)

Always to be
paid in cash

12. The value of taxable supplies on which TCS is collectible for month of June 2025 by PG Instamart is :

☒ (A) ₹ 3,50,000

(B) ₹ 3,40,000

(C) ₹ 4,50,000

(D) ₹ 3,90,000

240,000 + 110,000

13. The amount of TCS payable by PG Instamart on supplies made by M/s A for the month of June 2025 is :

☒ (A) ₹ 275 CGST and ₹ 275 SGST

(B) ₹ 875 CGST and ₹ 875 SGST

(C) ₹ 850 CGST and ₹ 850 SGST

(D) ₹ 375 CGST and ₹ 375 SGST

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14. With respect to separate division on its online platform through which metered cab or auto rickshaw owners can supply services of transport of passenger. Which of the following statements is CORRECT ? 2

- (A) Services of transportation of passengers by metered cabs or auto rickshaws are exempt under exemption notification.
- (B) Registered cab/ auto rickshaw owner themselves are liable to pay tax on supplies made through PG Instamart, but for supplies made by unregistered cab/ rickshaw owners PG Instamart is liable to pay tax.
- ☒ (C) An unregistered person cannot supply services of transportation of passengers through electronic commerce operator.
- ☒ (D) Transport of passenger by metered cab or auto rickshaw supplied through ECO are not exempt from GST and tax on such services shall be paid by PG Instamart for both unregistered as well as registered cab/ rickshaw owners.

15. PG Instamart filed monthly return GSTR 8 for the month of June, 2025 on 19.09.2025, the total late fee to be levied under CGST and SGST shall be : 2

- (A) ₹ 14,200
- ☒ (B) ₹ 10,000
- (C) ₹ 5,000
- (D) ₹ 16,200

(2)

RCZ2

PART - II

ITC, Export
under GST

1. Manor Co. Ltd., a company incorporated in India under Companies Act, 2013 14 and is registered under GST in Visakhapatnam, Andhra Pradesh. They are engaged in manufacturing of taxable goods and provide various types of services related to advertisement sector, research and development services in pharmaceutical sector, software development, Data Hosting Service Provider (DHSP).

Following details has been provided for the transactions undertaken during the month of June 2025 :

Sr. No.	Particulars	Amount (₹)
(i)	Supply of services by providing right to use the space on hoardings for advertisement at premium locations in Vijayawada, Andhra Pradesh to Laxmi Enterprise, a registered person in Coimbatore, Tamil Nadu.	12,50,000
(ii)	Supply of goods to Broadway Exports, a Merchant Exporter in Visakhapatnam, Andhra Pradesh	15,00,000
(iii)	Provided Research & Development services under a contract related to clinical trials to Elysium Pharmaceuticals, USA.	25,20,000
(iv)	Provided services as Data Hosting Service Provider (DHSP) to Malher International, Germany, a Cloud Computing Service Provider (CCSP)	18,65,000

GST
Applicable

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(3)

RCZ2

(v)	Supply of services to Marshal & Co. located in New Zealand. Manor Co. Ltd. is sister concern of Marshal & Co.	10,90,000
(vi)	Export of services to Libra Software Co. of Australia. Due to urgent requirement of supply of software, Manor Co. Ltd took help of Klare Software Co. of New Zealand, who is not related to Manor Co. Ltd., for a consideration paid of 25% of the total contract amount of 25,60,000.	25,60,000
	Inward Supplies :	
(i)	Paid for hiring of Yacht in Australia for 25 days from Bizzee Corporation registered under GST in Delhi.	1,40,000
(ii)	Paid under works contract for construction of effluent plant in the manufacturing unit for treatment of wastewater to remove pollutants before reuse. It is an intra-state supply.	2,25,000

Additional information :

- Ownership of hoardings mentioned in point (i) is of Manor Co. Ltd.
- Merchant Exporter and Manor Co. Ltd has availed the benefits available and also complied with all the conditions mentioned in notification no. 40/2017 CT(R) dated 23.10.2017, with reference to point (ii) mentioned above.
- Regarding point (iii) mentioned above clinical trials has been performed in Visakhapatnam only. Clinical trials have been conducted to develop drug for human consumption. It helps in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage.

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319050

RCZ2

- d. In respect to point (iv), there is no contact between Manor Co. Ltd being DHSP and the end users/consumers/subscribers of the Malher International, Germany being foreign CCSP. Manor Co. Ltd provides data hosting services to the Malher International, Germany on a web platform through computing and networking equipment, for the purpose of collecting, storing, processing, distributing or allowing access to large amounts of data.
- e. Marshal & Co. has been incorporated by or under the laws prevailing in New Zealand.
- f. In respect to point (vi) Manor Co. Ltd raised invoice for whole contract value whereas payment to Klare Software Co. has been directly made by Libra Software Co. RBI by general instruction or by specific approval has allowed that a part of the consideration for such exports can be retained or utilized outside India.
- g. Effluent plant is fixed to earth by a foundation.
- h. All figures are exclusive of tax except otherwise provided for.
- i. All transactions related to Export of services fulfils all conditions mentioned in Section 2(6) and Section 13(2) of IGST Act, 2017.
- j. GST Rates are 9% each for CGST and SGST and 18% IGST for all inward and outward supplies, except otherwise provided for.
- k. All inward supplies have been used for taxable supplies only.

31905⁰
+ 2

RCZ2

115200

(5)

RCZ2

- l. LUT/Bond has been executed/filed for the export related supplies.
- m. All the conditions necessary for availing input tax credit has been complied with.
- n. Your answers should be explained with relevant provisions of GST Law and clarifications if any.

Compute the net minimum GST payable in cash for the month of June 2025 by Manor Co. Ltd.

2. (a) Rinku Pvt. Ltd. is registered under GST in Faridabad (Haryana). It has a unit engaged in manufacturing of potato chips and also indulged in supply of service of hiring motor vehicles. It reports the following transactions during the month of June 2025 :

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(i) On 05.06.2025, it purchased potatoes for ₹ 18,00,000 from farmers and also hired Tarun Services, registered under GST in Punjab, for grading, sorting, cleaning of potatoes so purchased at the factory of Tarun Services for invoice value of ₹ 2,00,000 in the same month.

(ii) On 10.06.2025, it was allotted an industrial plot in Faridabad (Haryana) on 99-year lease by JBL Industrial Developers Pvt Ltd. on payment of One-time upfront premium ₹ 30,00,000 which was capitalized as intangible asset in the books and Annual lease rent ₹ 2,00,000.

(iii) On 15.06.2025, it gave on hire a non-air conditioned bus, having capacity of more than 12 passengers to Health Department of Haryana Government for transporting its employees for total consideration of ₹ 50,000. As per contract fuel cost is to be borne by the Health Department. FCM?

RCZ2

1250 1250

P.T.O.

(6)

RCZ2

All the above amounts are exclusive of GST, wherever applicable.

Applicable rates of GST are :

Particulars	CGST	SGST	IGST
Supply of services	9%	9%	18%
Supply of service of hire of non-air conditioned motor-vehicle (if cost fuel borne by operator)	2.5%	2.5%	5%
Supply of service of hire of non-air conditioned motor-vehicle (if cost fuel borne by recipient)	6%	6%	12%

You are required to calculate net tax payable by Rinku Pvt. Ltd. for the month of June 2025. Reason of the treatment of each transaction should form part of your answer. There is no opening balance of ITC in e-credit ledgers and no ITC is blocked u/s 17(5).

- (b) Malhar Corporation, a partnership firm, registered under regular scheme of GST in Delhi. Following information has been provided regarding inward and outward transactions undertaken by Malhar Corporation in the month of June 2025 :

Sr. No.	Particulars	Amount (₹)
(i)	Services of sponsorship provided to Kaniksha Co. Pvt Ltd	12,50,000
(ii)	Received rent from Garima Industries, a registered person under composition scheme, against renting of office space in a commercial building.	3,50,000
(iii)	Services provided by Delhi Development Authority (DDA) to Malhar Corporation.	2,45,000
(iv)	Housekeeping and Civil Maintenance services provided to Municipal Corporation of Delhi (MCD) Headquarters. Out of the total value goods valued for ₹ 50,000 are included.	2,25,000
(v)	Received online money gaming services from Nitro Co., an online money gaming provider established in Australia.	4,50,000

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(7)

RCZ2

All figures are exclusive of GST, wherever applicable. All inward and outward supplies are to be treated as intra-state supplies in case required information is not provided.

Compute the value of taxable supplies on which Malhar Corporation has to pay GST under Reverse Charge Mechanism (RCM) for the month of June 2025. 22050 22050

- (c) Sun and Moon Ltd is planning to import of a machinery by air from USA. The company is evaluating two different scenarios. You are required to compute assessable value for levy of customs duty under each of the scenarios given below :

Scenario - 1 : FOB - US \$ 40000, Freight, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation is not known, Cost of Insurance to the place of importation is US \$ 200. 48200

Scenario - 2 : FOB - Unascertainable, Sum of FOB and cost of Insurance to the place of importation is US \$ 40,200, Freight, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation are not known. Insurance charges are not known separately. 48150.56

Further, you are also required to comment on the inclusion of the following charges in the Assessable value :

Sl. No	Particulars
(i)	Transshipment charges to another customs station in India, and the cost of insurance, transport, loading, unloading, handling charges associated with such transshipment.
(ii)	Material and Component supplied in USA by buyer free of cost

RCZ2

P.T.O.

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Exemption

(a) The Resident Welfare Association (RWA) of SKS Housing Society in Delhi received various amounts during the month of June 2025. The society has three blocks containing 100 two Bedroom Flats, 50 Four Bedroom Flats and 50 Premium Apartments respectively. The following information is provided regarding the collection made by the society during the month of June 2025.

- (i) Maintenance charges of ₹ 5,000/- each has been collected from two-bedroom flats, ₹ 7,000/- each from four-bedroom flats and ₹ 9,000/- each from premium flats. The amount of maintenance charges includes collection from Mr A, who owns 4 two bedrooms, 1 four bedroom flat and 1 premium apartment.
- (ii) Electricity Charges collected from families of two-bedroom flats apportioned to ₹ 1,000/- per flat from 100 flats for use of electricity for use of lifts and lights in common area, Parks etc.
- (iii) A cultural programme was conducted and ₹ 2,000/- per member from four bedroom flats and premium apartments was also collected.
- (iv) Three members of the SKS Society paid ₹ 5,000/- each for use of space in the publications released by the society.

Further RWA is of the view that the RWA is not liable to pay tax as the total amount collected is less than the amount of exemption available per flat based on Total amount received/Total number of Flats.

From the above you are required to comment on based on the above information with respect to the value of taxable services provided by the Resident Welfare Association (RWA) during the month of June 2025 giving explanation for treatment of each of the item and examine the view taken by RWA.

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RCZ2

Import under GST

(b) Section 7(2) of IGST Act, 2017 states that import of goods means bringing goods into India from a place outside India. Whether goods mentioned here includes intangible goods also and how the IGST will be levied on import of such goods. You are required to examine the above situation with respect to levy of IGST on import and enumerate which intangible goods have been notified for such levy.

5

levy

(c) M/s Star Imports Ltd. imported machinery from Germany. While the goods were lying in the customs warehouse awaiting clearance, a fire accident destroyed the entire consignment. The fire was accidental and not due to importer's negligence.

4

M/s Star Imports Ltd. applied to the proper officer under Section 23 of the Customs Act, 1962 for remission of duty. Is application of M/s Star Imports Ltd tenable ? Would your answer be changed if fire occurred after clearance for home consumption ? Your answer should include necessary explanation. *Avatarmust?*

refund

4. (a) Suraj Pvt Ltd registered in Delhi filed a refund application under section 54 of CGST Act, for the refund of unutilised ITC amounting to ₹ 20,00,000 on 1st May 2025. On scrutiny of documents, the proper officer found deficiency in documents submitted and issued a deficiency memo on 10th May 2025. The assessee re-filed fresh refund application on 15th May 2025. The proper officer rejected the refund claim on 10th July 2025.

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The assessee filed an appeal on 1st September 2025. The Appellate Authority allowed refund and the refund was released on 20th September 2025.

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Suraj Pvt Ltd is of view that it is entitled to interest on refund whereas the Proper Officer's contention is that the refund was granted within specified time from date of application so the assessee is not entitled to any interest. Is contention of the Suraj Pvt Ltd correct ? If yes, compute the amount of interest payable to Suraj Pvt Ltd. Reasons for your answer should form part of answer. 22356

- (b) Atul Works Corp., unregistered person in the state of Haryana, is a job worker for Modern Products Limited, registered in Haryana. In the month of April, 2025, it raised bill of ₹ 60,000 as job work charges for the goods which were sold by Modern Products Limited for ₹ 4,00,000. Further, waste generated in job work process was sold by Modern Products Limited for ₹ 50,000.

Details of inputs and capital goods stock with Atul Works Corp. on 30.04.2025 (out of goods received from Modern Products Limited) is as below :

A. Machine sent by machine manufacturer directly to Atul Works Corp. on behalf of Modern Products Limited on 18.04.2022, and the same was received by Atul Works Corp. on 02.05.2022	₹ 10,00,000	✓
B. Dies and Tools sent by Modern Products Limited on 07.04.2022 and received on the same day.	₹ 5,00,000	✗
C. Inputs sent by Modern Products Limited on 27.04.2024 received by Atul Works Corp. on 03.05.2024	₹ 3,00,000	✗

RCZ2

Based on the above information you are required to comment with detailed explanation/ reasons on :

- (i) How Modern Products Limited can supply goods directly from the premises of Atul Works Corp. ? *fighting JBW action not change*
- (ii) Determine value of supply to be declared by Modern Products Limited in its Form GSTR-1 for the month of April, 2025.
- (iii) If Machine is required for further job works then what is the maximum extension of time that can be allowed and who can allow it ? *3+2 years*
- (c) Ms. Kulvir, aged 27 years, a person of Indian Origin came to India with her baby of one year age after visting Germany for three months. Some of the articles amounting to ₹ 1,00,000, she brought were prohibited for import into India and made request to the proper officer for detention of the same for the purpose of being returned to her on his leaving India. In addition, the following articles were brought :

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Sl. No	Particulars	Amount (₹)
1.	Jewellery 20 gms	1,50,000
2.	Used Personal effect of infant	10,000
3.	Laptop	1,50,100
4.	Personal Effect	15,000

✓ (50000)

✗

✗

✗

Determine taxable value of baggage along with necessary explanation with reference to Baggage rules, 2016 read with Custom Act, 1962.

5. (a) *Offences* Mr. Dinesh, an unregistered person is selling its products through Buykart, a registered e-commerce operator. On the basis of inspection by the GST authorities at the premises of Mr. Dinesh, proper officer of GST determined that he has made intra-state sale of goods valued ₹ 12,00,000 and inter-state sale of goods valued ₹ 3,00,000 through Buykart. Proper Officer under CGST Act, 2017 issued summon to Mr. Ravi who is CFO of Buykart to appear before him and to tender/record statement but Mr. Ravi failed to appear before the proper officer on scheduled date. GST rate applicable to such goods is CGST 9%, SGST 9% and IGST 18%.

Determine total amount of penalty, if any, which may be levied on Buykart, Mr. Dinesh and Mr. Ravi as per the provisions of the CGST Act, 2017.

Also enumerate that while imposing penalties, for which of the above applicable penalties, proper officer should adhere to general disciplines given under Section 126 of CGST Act, 2017 ?

- (b) *Appeal* M/s Truthful Limited was issued Show Cause Notice u/s 74 of CGST Act, 2017 by the Adjudicating Authority for the issue involving Time and Place of Supply. In the order dated 30.08.2024 issued to M/s Truthful Limited, the Joint Commissioner of CGST has confirmed IGST tax demand of ₹ 410 Crores along with penalty of ₹ 410 Crores and Interest of ₹ 120 Crores. The Company is disputing the entire demand.

The company wants to know along with the necessary explanation :

- (i) The amount of pre deposit it must make under the IGST Act for filing appeal before the Appellate Authority. 101 of IGST Act 256 ↓
- (ii) Assuming that Appellate Authority also confirms the adjudication order of Joint Commissioner, the amount of pre deposit the company is required to make before the Appellate Tribunal.
- (iii) Conditions where the Appellate Tribunal can refuse to entertain the appeal.
- (iv) If M/s Truthful limited is unsuccessful in appeal before the Appellate Tribunal, where the appeal would lie against the order of Appellate Tribunal.

(c) What is the procedure of disposal of goods imported from place outside India mentioned under section 48 of Customs Act 1962 which are not cleared either of home consumption or for warehousing within 30 days from date of unloading ?

6. (a) M/s Apoorva Limited, a domestic company intends to start a new business in Mumbai, involving supply of goods which are mostly meant for foreign buyers located in Sri Lanka. There are some difficulties being faced by M/s Apoorva Limited in determination of classification and place of supply of goods.

M/s Apoorva Limited wants to seek advance ruling from the authority for Advance Ruling in respect of both the above issues. However, M/s Apoorva Limited has the following apprehensions :

(14)

RCZ2

(i) That it cannot seek advance ruling with respect to determination of place of supply of Goods in the proposed transactions.

(ii) The advance ruling cannot be sought unless it is registered under GST Act, 2017.

(iii) If the advance ruling is sought, it has to seek ruling every financial year. *No, valid forever*

(iv) Whether the ruling given by AAR of one state/UT shall be applicable in other states/UTs. *No, mostly but not for other people*

(v) Whether appeal lies to AAAR against the orders of AAR and whether the orders by AAAR is final and cannot be further appealed against. *Appeal can be made but this ruling not legally binding*

As a GST consultant you are required to advise M/s Apoorva Limited with reasons for your advice.

(b) 'Documents include written or printed record of any sort and electronic record as defined in the Information Technology Act, 2000'. As per CGST Act, 2017 which documents qualify as 'Deemed Documents' and what are the provisions for their admissibility in any proceedings under the said Act?

OR

As per section 130 of CGST Act, 2017 goods become liable to confiscation when any person supplies or receives any goods in contravention of any of the provisions of this Act with intent to evade payment of tax. Briefly discuss the manner of release of such confiscated goods under CGST Act, 2017.

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(c) Quality Control Orders (QCOs) are regulatory mandates issued by Indian government to ensure that products meet specific quality standards.

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FTP However, imports of inputs under Advance Authorisations are allowed without compliance to the mandatory Quality Control Orders (QCOs) subject to certain conditions, you are required to enumerate those conditions.
