

## IDT Study Material Index

This file contains the IDT ICAI Study Material concept and question index which will be relevant for IBS Exam.

### Features

- Covers all Concept and Questions (IL. & Test Your Knowledge (TYK))
- Important key words are highlighted in bold for easy search.
- All concepts and questions are arranged as per page no.

### Why this index is useful?

In recent IBS exam, theory and practical questions were asked directly from study material so,

**Concept index** will be useful to search and answer **theory** question.

**Question index** will be useful to search and answer **Practical** question.

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**Concept Index – Study Material**

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**Question Index – Study Material**

Qn No.	P. No.	Topic(s)	Qn Description
<b>Supply Under Gst</b>			
TYK 1	1.115	Rate of GST, Composite Supply	You are required to determine the rate of GST applicable on <b>supply of printed books</b> by Satyamev Printers assuming that rate of GST applicable on services is 18% whereas the rate of GST applicable on supply of goods is 12%
TYK 2	1.116	Schedule I, Sec 7(1)(c)	Examine whether the <b>disposal of computers</b> by Sudama Associates qualifies as deemed supply under Schedule I.
TYK 3	1.116	GST Computation, Composite Supply	Compute the GST payable by Shivaji Pvt. Ltd. for the given month.
TYK 4	1.116	Taxability of Cost Petroleum	Examine the taxability of the petroleum silt received by Mr. Kanjilal Adani under GST law.
TYK 5	1.117	Taxability of Incentive paid to employees	Whether the view taken by Angad Private Ltd. is correct.
TYK 6	1.117	Schedule II	You are required to examine whether the view taken by XYZ Consultancy is valid in law. It may be noted that BA Ltd. is not ready to pay any further amount to XYZ Consultancy in addition to the amount already agreed
TYK 7	1.117	Sec 7(1)(c) read with Schedule I	Whether the storage of goods permitted by Punyabhumi Ltd. to Mokshabhumi Industries qualifies as a supply under GST.
TYK 8	1.117	Transaction in securities, Taxability of lending fees and activity of intermediary	Explain the taxability of transactions involved in the Securities Lending Scheme, 1997.
TYK 9	1.118	Schedule III. Treatment of Merchant Trading Transactions Involving Non-Taxable Territories	Comment on the taxability of the transaction between Krishnadev and Christiano under GST in India.
TYK 10	1.118	Schedule III, High Sea Sale	Discuss the taxability of the transactions involved under the GST law.
TYK 11	1.118	Transfer of tenancy right, Taxability of Tenancy premium	Determine the taxability of the transactions involved in the given case for the month of June.
TYK 12(a)	1.118	Treatment of Donations received by the charitable organisations	Examine whether the money donated by Rudraksh Kapoor is leviable to GST.
TYK 12(b)	1.119	GST Implications of Advertising Services Disguised as Donations	Would the given transaction or activity qualify as a supply?
TYK 13	1.119	Composite and Mixed Supplies, Independent Supplies	From the above information, examine each of the above supplies made by Mrs. Kajal for the month of January and determine the rate of GST applicable on the same.
TYK 14	1.120	Principal-Agent Transactions Under Schedule I	Examine whether Dhruv Kumar can be considered as an agent of Chandragupta Maurya under Para 3 of Schedule I of the CGST Act, 2017.
<b>Charge Of GST</b>			
TYK 1	2.76	Sponsorship Services	Examine who is the person liable to pay tax in the given case
TYK 2	2.76	Sitting fees to director, Salary to director, GST on Professional Services in Related-Party Transactions	Discuss the person liable to pay GST in each of the supplies involved in the given case
TYK 3	2.76	Eligibility of Composition Scheme Under GST	Advise Mr. Rajbeer and his son Karan
TYK 3	2.76	Eligibility of Composition Scheme Under GST	Discuss whether M/s Rajbeer & Sons can still enjoy the benefits of composition scheme in financial year 2022-23
TYK 4	2.76	Composition Scheme Under GST , Sec 10(2A)	Determine the tax liability of Varun & Arun Associates for the quarters: April – June, Jul-Sept and Oct-Dec
TYK 5	2.77	Eligibility of Composition Scheme Under GST	Examine whether the suppliers are eligible for composition levy under section 10 in the following independent cases

TYK 6	2.78	Computation of GST Liability	Compute the GST liability (ignoring ITC provisions) of B & D Company for the period April to October under composition scheme under sub-sections (1) and (2) of section 10 showing calculations for each quarter separately
TYK 7	2.79	Eligibility of Composition Scheme Under GST	You are required to advise Shubhlaxmi Foods whether it is eligible for the composition scheme under sub-sections (1) and (2) of section 10
TYK 8	2.79	Composition Scheme Under GST, Sec 10(2A)	Examine whether the firm is eligible for this scheme in the current financial year? If yes, then determine the tax payable by it in quarters (i) Apr-Jun & (ii) Jul-Sep
TYK 9	2.80	Eligibility of Composition Scheme Under GST	You are required to advise him for same. Mr. Prem wishes to opt for composition scheme under sub-sections (1) and (2) of section 10
TYK 10	2.80	Computation of amount payable under Composition Scheme	Calculate tax to be paid by the firm for quarter ended on 30th June, 2022 in following independent situation (i) Manufacturer (ii) Trader
TYK 11	2.81	Computation of GST Liability	Determine the GST liability of M/s All-in-One for the month of March by giving necessary explanations for treatment of various items
TYK 12	2.82	Eligibility of Composition Scheme Under GST	Can MN Ltd. do so? Explain with reason. Wishes to opt composition levy and normal registration
TYK 13	2.82	Ineligibility for Composition Scheme Due to Inter-State Supplies & Penal Consequences	Examine the validity of the action by the proper officer. Proper officer has levied penalty for wrongly availing the scheme on Ranveer Industries in addition to the tax payable
TYK 14	2.82	Composition Scheme Under GST -Tax Payable as a Manufacturer and Trader	You are required to compute the tax payable by Mr. Yash under GST law from the above information (i) If he is a Manufacturer (ii) If he is a Trader
<b>Place Of Supply</b>			
TYK 1	3.124	POS under Section 13(2) for imported services	Determine the place of supply for the service and suggest if XY Ltd. is required to pay tax under reverse charge on this transaction.
TYK 2	3.124	POS for Event Organization Services	Determine the place of supply of the services provided by Super Events Pvt. Ltd. to Damani Industries.
TYK 3	3.124	Bill-to Ship-to Transactions	You are required to determine the place of supply(ies) in the above situation.
TYK 4	3.125	Cultural event admission (Section 12(6)), Event organization services (Section 12(7))	Will your answer be different if the price per ticket is fixed at ₹450?
TYK 4	3.125	POS-Accommodation in Immovable Property (Section 12(3)(c))	You are required to determine the gross GST liability in respect of the supply(ies) involved in the given scenario.
TYK 5	3.125	Section 13(2), Export of Services	Determine the place of supply of the service. Also, explain whether the said supply will amount to export of service?
TYK 6	3.125	Section 13(8)(b) - Place of supply for intermediaries	Examine whether the said supply will amount to export of service?
TYK 7(i)	3.126	Section 12(7)(a)(ii) - Organization of events-B2C	Determine the place of supply of services provided by Sun Ltd.
TYK 7(ii)	3.126	Organization of events-Supply to place outside India	What would be your answer if the product launch takes place in Bangkok?
TYK 7(iii)	3.126	Section 12(7)(a)(i)- Organization of events-B2B	Determine the place of supply of services provided by Sun Ltd.
TYK 8	3.126	Section 12(3)-POS for immovable property, Sec 13(4)	Determine the place of supply in the transactions below as per provisions of GST law in the following independent situation
TYK 9	3.126	Section 10(1)(b) (bill-to ship-to), Section 10(1)(a) (movement termination)	Briefly explain the following - (a) the place of supply; (b) the nature of supply

TYK 10	3.127	Section 12(7)(a)(i) and Section 12(7)(a)(ii)-Organization of event	Determine the place of supply for the following independent cases
<b>Exemptions From GST</b>			
TYK 1	4.143	Legal services by advocates to small businesses, financial services	Examine whether the following independent intra-State services are exempt from GST
TYK 2	4.143	Healthcare Services Exemption	You are required to examine whether the stand taken by the Department is correct
TYK 3	4.143	Hospital Canteen Services	You are required to test the correctness of the view taken by Vedanta Hospital.
TYK 4	4.144	Educational Services	Explain whether the view taken by IIM, Indore is correct
TYK 5	4.144	Government Guarantee Services	Examine whether the services of guaranteeing of loan by the Central Government, in the given case, is liable to GST
TYK 6	4.144	Services by foreign diplomatic missions	You are required to determine whether the advisory services provided by British High Commission are liable to GST
TYK 7	4.144	Educational Services	Explain in brief whether the below mentioned independent cases of supply of services provided are exempt or taxable under GST law
TYK 8	4.145	Educational Services	Determine whether GST is payable in respect of each of the following independent services provided by the registered persons:
TYK 9	4.146	Services by Charitable Trust	Compute the GST liability of Sarva Sugam Charitable Trust for the month of August
TYK 10	4.146	Funeral services (non-supply), diplomatic mission services, GTA services, insurance agent commission	You are required to calculate gross GST liability (ignoring ITC provisions) of Mr. Nagarjun for the month of September
TYK 11	4.147	Exemption for Labour Contracts & Transport	Compute gross GST liability including tax payable under reverse charge (ignoring ITC provisions) of Vividh Pvt. Ltd. for the month of June
TYK 12	4.148	Educational Services	Determine the amount of GST payable, if any, (ignoring ITC provisions) on goods and services received during April to September by the various educational institutions run by the 'Chanakya Academy'
TYK 13	4.150	Services by Charitable Trust	Determine the GST liability (inclusive of liability for the supplies received also) of M/s A2Z for the month of March with necessary explanation for treatment of each item
TYK 14	4.151	Educational Services	Comment on the taxability or otherwise of the above transactions under GST law. State the correct legal provisions for the same
<b>Time Of Supply</b>			
TYK 1	5.49	TOS of Goods, Section 12(2)	Determine the time of supply of goods for the purpose of payment of tax.
TYK 2	5.49	Applicability of Tax Rate Based on Time of Supply, Section 14(b)(ii)	Is this correct on store's part? Explain
TYK 3	5.49	TOS for Continuous Supply of Goods, Section 31(4)	Determine the time of supply of the service of database access by Best Info.
TYK 4	5.50	TOS for Continuous Supply of Services, Section 13 and Section 31(5)	Determine the time of supply of goods for the purpose of payment of tax.
TYK 5	5.50	TOS under reverse charge (Section 13(3))	Determine the time of supply using relevant details given as under
TYK 6	5.51	TOS for Associated Enterprises	Determine time of supply in each of the aforesaid cases

TYK 7	5.51	Date of Receipt of Payment for Time of Supply, Explanation to Section 14	Determine the time of supply of service provided by Wilson Inc
TYK 8	5.52	Classification of Printing Services vs Goods	Determine the time of supply:
TYK 9	5.52	TOS for Composite Supplies	Determine the time of supply(ies) for the purpose of payment of tax
TYK 10	5.53	Section 12(2) (forward charge) with Section 12(3) (reverse charge) for advance payments.	Determine the time of supply(ies) of goods for the purpose of payment of tax
<b>Value Of Supply</b>			
Illus 1	6.26	VOS-Sec 15(2) and Sec 15(3)	Determine the value of taxable supply made by BW Ltd. – final amount charged from CF Ltd. is ₹69,600 less discount @ 2%
Illus 2	6.27	VOS-Sec 15(2)	Determine the value of taxable supply made by SA Ltd. – delayed the payment of consideration and thus, paid ₹5,000 as interest (no separate amount of GST)
Illus 3	6.66	VOS of Money Chnager	Determine the value of supply made by X Pvt. Ltd. – money changer, has exchanged US \$10,000 to Indian rupees
Illus 4	6.68	VOS of Air Travle Agent	UB & Sons is an air travel agent. Compute the value of supply of service made by the firm during a month with the help of following particulars furnished by it:
Illus 5	6.70	VOS of Life insurance services	Compute the value of supply of life insurance services provided by ALICL:
TYK 1	6.87	TCS -Non-inclusion in VOS	Examine the correctness of the statement. Income tax collected at source should be included in value of the supply in terms of section 15(2)(a)
TYK 2	6.87	OEM-Original Equipment Manufacturer	How should the supply made by a component manufacturer be valued, when he uses moulds and dies owned by the original equipment manufacturer sent free of cost to him?
TYK 3	6.87	VOS-Sec 15(3)	Examine whether the following discounts ought to be excluded to determine the value of supply
TYK 4	6.87	Rule 27	Is the value for the service provided by Rajesh & Co. correct under GST law? If not, please elaborate
TYK 5	6.87	Rule 29	How will the supply of 'Y' made by Gupta and Co. to State Marketing Corporation be valued for paying tax
TYK 6	6.87	Rule 32(6)	What is the value of supply of such coupon under GST law?
TYK 7	6.88	Rule 30	How will the value of the supply of this drug intermediate be determined under GST law?
TYK 8	6.88	VOS-Sec 15(2)	You are required to determine the value of supply and the GST liability of Dushyant for the month of December
TYK 9	6.88	VOS-Sec 15(2) and Sec 15(3)	Determine the value of taxable supplies made by Vayu Ltd
TYK 10	6.89	VOS-Sec 15(1), Sec 15(2) and Sec 15(3)	Examine the scenario with reference to section 15 and compute the taxable value of televisions supplied by BEL to Shah Electronics during the quarters April-June and July-September
TYK 11	6.90	Rule 32(2)-Money changing	Determine the value of supply in each of the above cases in terms of rule 32(2)(a) and rule 32(2)(b).
TYK 12	6.90	Rule 33- Pure Agent	Compute the value of supply made by Rudra Logistics with the help of given information.
TYK 12	6.90	Rule 33- Pure Agent	Would your answer be different if Rudra Logistics has charged ₹ 13,00,000 as a lump sum consideration for getting the imported machine cleared from the customs station and bringing the same to the warehouse of Rolly Polly Manufacturers Ltd.?
TYK 13	6.91	Distinct Persons and Rule 28	Determine the value of 1000 products supplied by Rustagi & Co. to its Himachal Pradesh unit.
TYK 14(1)	6.92	Rule 27	Determine the value of goods supplied by Dev Enterprises to Vimal Traders.
TYK 14(2)	6.92	Rule 27	What would your answer be if price of ₹2,97,360 is not available at the time of supply of goods to Vimal Traders?

TYK 15	6.92	Rule 32(4)-VOS of Life insurance services	You are required to compute the value of supply by CLICL in terms of rule 32(4)
TYK 16	6.93	VOS-Sec 15(1), Sec 15(2) and Sec 15(3), Sec 7(1)(a), Sec 12, Composite Supply	Calculate the GST liability [CGST, SGST or IGST, as the case may be] with respect to the supply of machinery
<b>Input Tax Credit</b>			
Illus 1	7.116	Distribution of ITC by ISD	Determine the credit to be distributed by XYZ Ltd. to each of its three units
Illus 1	7.135	ITC Computation	Compute the ITC that can be claimed by Vijay Sales in its GSTR-3B for the month of October to be filed by 20th November assuming that GST of ₹ 10 lakh is otherwise eligible for ITC
Illus 2	7.136	Computation of ITC available	Compute the amount of net ITC available with PQR Company Ltd. for the month of April with necessary explanations for the treatment of various items as per the provisions of the GST Act.
Illus 3	7.138	Computation of ITC available	Determine the amount of ITC available with Siddhi Ltd. for the month of January by giving necessary explanations for treatment of various items as per the provisions of GST
TYK 1	7.159	Input Tax Credit (ITC) on Tax Evasion Cases Under Section 74	Examine the ITC entitlement of of Freshbite Pvt. Ltd. in respect of tax of ₹ 12,06,000 paid by Xenon Pvt. Ltd.
TYK 2	7.159	ITC Eligibility on Outdoor Catering Services	Examine whether Flamingo Ltd. can avail ITC on such outdoor catering service availed by it.
TYK 3	7.159	Input Tax Credit (ITC) on Promotional Free Supplies	You are required to advise the company on the availability of ITC in respect of inward supplies used in relation to such supply
TYK 4	7.159	ITC Calculation for Garment Factory Supplying Exempt Government Uniforms	Calculate the amount of eligible ITC in respect of procurement of thread and lining material
TYK 5	7.160	Distribution of ITC by ISD	Explain in brief in what manner should the ITC be distributed?
TYK 6	7.160	Denial of ITC Due to Non-Payment to Supplier, Reversal & Reclaim of ITC After Subsequent Payment	Discuss ITC provisions if Mohan Ind. makes the payment of ₹ 2,24,000 to the supplier on 18th month of ITC calendar year
TYK 7	7.160	ISD-Conditions for distribution of credit	State the conditions that need to be followed by an input service distributor for distribution of credit.
TYK 8	7.160	ITC on Works Contract for Permanently Mounted Machinery.Inputs & Services for Client's Commercial Complex,Vehicle Repair Services for Goods Transportation	Examine the availability of ITC in the following independent cases:
TYK 9	7.161	ITC Reversal on Sale of Capital Goods Under GST	Determine the amount payable, if any, by M/s Agarwal & Agarwal at the time of sale of the machine.
TYK 10	7.161	Input Tax Credit (ITC) on Motor Vehicles for Resale & Accidental Loss	It seeks your advice on availability of ITC in respect of cars purchased from the manufacturer for making further supply of such cars.
TYK 11	7.161	Computation of ITC	Compute the ITC credited to the Electronic Credit Ledger, for the month. Also, compute the amount of ITC to be added to the output tax liability
TYK 12	7.162	Computation of ITC	Compute ITC credited for the month of June to the Electronic Credit Ledger and net GST payable from Electronic Cash Ledger
TYK 13	7.162	Distribution of ITC by ISD	Determine the amount of ITC to be distributed by XYZ Ltd.
TYK 14	7.163	Computation of net GST payable from the ECL	Compute the net CGST, SGST and IGST payable from the Electronic Cash Ledger by George Pvt. Ltd. for the tax period as also if ITC to be carried forward to next tax period, if any
TYK 15	7.164	Computation of net GST payable from the ECL	You are required to compute the net GST payable from Electronic Cash Ledger by Quanto Enterprises for the month of September
TYK 16	7.165	Composition to Regular Scheme - ITC Entitlement	Compute the ITC to be credited to the Electronic Credit Ledger of the B & D Company, when it exits composition scheme and

			becomes liable to pay tax under regular scheme, in accordance with the provisions of section 18(1)(c).
TYK 17	7.166	Rule 43-Computation	Compute the following: (i) Amount of ITC to be credited to Electronic Credit Ledger, for the month of October (ii) Amount of aggregate value of common credit (iii) Common credit attributable to exempt supplies, for the month of October (iv) GST liability of the company
TYK 18	7.168	Rule 42-Computation	You are required to compute the following: A. Input tax credit (ITC) credited to the Electronic Credit Ledger B. Common Credit C. ITC attributable towards exempt supplies out of common credit D. Eligible ITC out of common credit E. Net GST payable
TYK 19	7.170	Rule 42-Computation	You are required to compute the following: (1) Input Tax Credit (ITC) (2) Common credit available for apportionment (3) ITC attributable towards exempt supplies out of common credit (4) Net GST payable
TYK 20	7.171	Rule 42-Computation	Compute the net GST liability of Surana & Sons, payable from Electronic Credit Ledger and/or Electronic Cash Ledger, as the case may be, for the tax period
TYK 21	7.173	Computation of net GST payable	Compute the net GST payable by M/s XYZ from Electronic Cash Ledger for the given month
TYK 22	7.174	Computation of net GST payable	Compute (i) Total ITC available with V-Supply Pvt. Ltd. for the tax period; and (ii) Net GST payable (CGST, SGST or IGST, as the case may be) from Electronic Cash Ledger by V-Supply Pvt. Ltd. for the tax period.
TYK 23	7.176	Computation of net GST payable	Compute the amount of ITC available as also the net GST payable from the Electronic Cash Ledger for the tax period by giving necessary explanations for treatment of various items.
TYK 24	7.177	Computation of ITC available and net GST payable	Compute (i) ITC available with Pari Ltd. for the tax period; and (ii) Net GST (CGST, SGST or IGST, as the case may be) from Electronic Cash Ledger by Pari Ltd. for the tax period
TYK 25	7.179	Computation of net GST payable	Work out the net GST [CGST, SGST or IGST, as the case may be] payable from Electronic Cash Ledger of Flowchem, Palanpur (Gujarat) for the month of July after making suitable assumptions, if any
<b>Registration</b>			
TYK 1(1)	8.96	Threshold Limit, GST Registration Requirement	Determine whether Mahadev Enterprises is liable to be registered under GST law and what is the threshold limit of taking registration in this case
TYK 1(2)	8.96	GST Registration Requirement	Explain with reasons whether your answer in (1) will change in the following independent cases:
TYK 2(a)	8.97	GST Registration Requirement for Exempted to Taxable Supply Transition and Aggregate Turnover Calculation.	Examine the above scenario and advise LMN Pvt. Ltd. whether it needs to get registered under GST
TYK 2(b)	8.97	Input Tax Credit Eligibility for New Registrants	If the answer to the above question is in affirmative, advise LMN Pvt. Ltd. whether it can avail input tax credit on the additional machinery purchased exclusively for manufacturing “X”?
TYK 3	8.97	GST Registration Requirements and Threshold Limits for Taxable and Exempt Supplies	Advise SNP Pvt. Ltd. on the above issues with reference to the provisions of GST law
TYK 4	8.98	Input Tax Credit on Capital Goods	Determine whether Rishabh Enterprises is liable to be registered under GST law with the help of the following information:
TYK 5	8.99	Aggregate Turnover Calculation, Compulsory Registration	Determine the aggregate turnover for the purpose of registration under the CGST Act
TYK 6	8.99	Aggregate Turnover Calculation, Compulsory Registration	Determine the aggregate turnover of Rajesh Dynamics. You are also required to review the technical veracity of the arguments of Rajesh Dynamics

Tax Invoice, Credit And Debit Notes			
TYK 1(i)	9.71	Tax Invoice Requirements for End Consumers	Whether Jai is required to issue a tax invoices in all cases, even if he is selling the goods to the end consumers
TYK 1(ii)	9.71	Documentation Requirements for Composite Supplies	Is he mandatorily required to issue two separate GST documents? Jai sells some exempted as well as taxable goods valuing ₹ 5,000 to a school student
TYK 1(iii)	9.71	Displaying Tax Amount on Invoices for Customers	You are required to advise him. Jai wishes to know whether it's necessary to show tax amount separately in the tax invoices issued to the customers.
TYK 2	9.71	Revised Invoices: Eligibility and Time Limit	Examine whether any revised invoice can be issued in the given scenario. If the answer to the first question is in affirmative, determine the period for which the revised invoices can be issued
TYK 3(i)	9.71	Invoicing for Advance Payment Without Subsequent Supply	Discuss the provisions relating to issue of an invoice/document in the following circumstances: (i) Advance payment is received against a supply, but subsequently no supplies are made.
TYK 3(ii)	9.71	Goods are sent on Approval for Sale or Return	Goods are sent on approval for sale or return and are removed before the supply takes place.
TYK 3(iii)	9.71	Continuous supply of services where due date is unascertainable	Mr. Mohan provides continuous supply of services to his client, where the due date of payment for such services is not ascertainable. No advance has been received in this behalf.
TYK 4	9.72	Effective Date of GST Registration	You are required to advise Pari & Sons as to what is the effective date of registration in its case.
Accounts And Records; E-Way Bill			
TYK 1	10.49	Period of Maintenance of Books of Accounts	It has approached you to ascertain the period for which the books of accounts or other records need to be maintained?
TYK 2	10.49	Mandatory Accounts under Section 35(1)	You are required to advise it about the accounts and records required to be maintained by it as required under section 35(1).
TYK 3	10.49	Exempted Records for Composition Dealers	Discuss the records which are not to be maintained by a supplier opting for composition levy though required to be maintained by a normal tax-payer as enumerated in rule 56.
TYK 4	10.49	Records maintained by Agent under Rule 56(11)	Enumerate the accounts required to be maintained by Raghav & Sons as per rule 56(11).
TYK 5	10.50	E-Way Bill	You are required to advise Sindhi Toys Manufacturers on the following issues:
TYK 5	10.50	Requirement of E-Way Bill	Whether e-way bill is mandatorily required to be generated in respect of such movement of goods?
TYK 5	10.50	Penalties for Not Issuing E-Way Bill	What will be the consequences for non-issuance of e-way bill
TYK 5	10.50	Who Should Generate E-Way Bill	If yes, who is required to generate the e-way bill
TYK 6	10.50	Replacement under Warranty	You are required to examine the technical veracity of the claim made by Power Electricals Ltd.
TYK 7	10.50	E-Way Bill Requirement for Multiple Invoices in a Single Conveyance	You are required to advise Beauty Cosmetics Ltd. with regard to issuance of e-way bill(s)
Payment Of Tax			
TYK 1	11.64	Tax & Interest Payable on Delayed Payment	You are required to advise her with reference to legal provisions with brief notes on the legal provisions applicable - She failed to pay the tax and contacted you as legal advisor on 12th April to advise her as to how much amount of tax or interest she is required to pay
TYK 2	11.65	Computation of tax payable	Calculate tax payable at each stage of the transactions detailed above.

TYK 2	11.65	Net Cash Liability and which Government will receive tax	Wherever input tax credit is available and can be utilized, calculate the net tax payable in cash. At each stage of the transaction, indicate which Government will receive the tax paid and to what extent.
TYK 3	11.65	Utilisation of ITC	Can one use input tax credit for payment of interest, penalty or payment of GST under reverse charge?
TYK 4	11.65	Transfer of amount available in Electronic Cash Ledger	Examine the scenario and offer your comments.
TYK 5	11.65	Interest under section 50	Examine the interest payable as per the provisions of GST law with the help of above information
TYK 5	11.65	Interest under section 50	What would be your answer, if entire tax for the month of January has to be paid through Electronic Credit Ledger except taxes to be paid on reverse charge basis?
TYK 6	11.66	Total amount payable through electronic cash ledger	Examine the taxes to be paid for the month of July on the basis of below information furnished by M/s Zinc & Co.
TYK 7	11.66	Rule 86 of CGST Rules, 2017, Rejection of Refund Claim	Examine the scenario and offer your comments. - refund application under section 54 for the above supply has been rejected by the proper officer.
TYK 8	11.66	Applicability of TDS provisions, Calculation of TDS	You are required to determine amount of tax, if any, to be deducted from each of the receivable given
TYK 8	11.66	Impact of Composition Scheme on Tax Treatment	Will your answer be different, if Manihar Enterprises is registered under composition scheme?
TYK 9	11.68	Applicability of TDS provisions on various receivables	Determine the amount of tax, if any, to be deducted from each of the receivables given below
<b>Electronic Commerce Transactions</b>			
Illus 1	12.29	Definition of ECO	Does it fall under the definition of an “electronic commerce operator”?
Illus 1	12.29	Requirement to collect TCS	Whether Nishpaksh Associates is required to collect TCS on such supplies?
Illus 2	12.30	Requirement to collect TCS	Is TCS required to be collected on such supplies?
TYK 1	12.48	Computation of net tax liability	Compute the net tax liability (including amount collected as TCS) of Starkart Limited and net GST payable in cash (after set-off of credits, if any) of Infocom Limited and Secure World, for the month of January
TYK 2	12.49	TCS Rate	Whether the rate of tax of 0.5% notified under section 52 is CGST or SGST or a combination of both CGST and SGST
TYK 3	12.49	Exception to collection of TCS by ECO	Is every e-commerce operator required to collect tax on behalf of actual supplier?
TYK 4	12.49	Applicability of TCS provisions	State whether the provisions pertaining to tax collected at source under section 52, will be applicable in below mentioned scenarios
TYK 5	12.49	Applicability of TCS provisions	A requires your help in arriving at the rate at which tax shall be collected from the amount which is received by it against the supplies?
TYK 6	12.50	Applicability of TCS provisions	Whether TCS provisions shall apply in the present case?
TYK 7	12.50	Person liable to collect TCS	You are required to determine who is required to collect TCS in the given case
TYK 8	12.50	Requirement of registration for ECO ,	Advise AB Pvt. Ltd. as to whether it is required to obtain GST registration.
<b>Returns</b>			
TYK 1	13.93	Annual Return	Which type of taxpayers need to file annual return under section 44? Enumerate
TYK 2	13.93	Annual Return vs Final Return	Is an annual return under section 44 and a final return one and the same? Explain
TYK 3	13.93	Return filed by ISD	Do input service distributors (ISDs) need to file separate statement of outward supplies (GSTR-1) with their return? Discuss

TYK 4	13.93	Self-Filing of Return	Is it compulsory for a taxpayer to file return by himself? Explain
TYK 5	13.94	Rectification of details furnished in GSTR-1	You are required to advise him on the future course of action in this scenario
TYK 6	13.94	Late Fee payable on delayed filing of GST return	Whether B Ltd. has taken a correct view? Examine
TYK 7	13.94	Rectification in return u/s 39	Seeks your opinion to rectify the incorrect disclosure made in the return
TYK 8	13.94	Filing of Annual Return on cancellation of registration	Whether the advice given by the consultant of ABC Ltd. is correct? Examine
TYK 9	13.94	TDS Credit claim by Deductee	The deductee, i.e., A Ltd., seeks your advice on taking credit for the TDS deducted by XYZ Ltd
TYK 9	13.94	TDS Credit claim- Electronic Cash Ledger or Electronic Credit Ledger ?	Whether the tax deducted by XYZ Ltd. will be shown in the electronic credit ledger or electronic cash ledger of A Ltd.?
TYK 10	13.95	Return filed by GSTP	Whether GSTPs are required to furnish any return for disclosure of activities carried out by them for any of the registered person during a tax period? Elucidate
<b>Import And Export Under GST</b>			
TYK 1	14.82	Taxation of Imports under GST	Explain how imports are taxed under GST
TYK 2	14.82	Taxation of Exports under GST	Describe how exports are taxed under GST
TYK 3	14.82	Bond or LUT for Zero-Rated Supply	Is it necessary to execute a bond for effecting zero rated supplies? Elucidate
TYK 4	14.82	Export of Goods Eligibility	Whether the transaction will qualify as export of goods under GST? Analyze the scenario and offer your comments
TYK 5	14.83	ITC Eligibility on Inputs for Zero-Rated Supply	Examine if A Ltd. can avail ITC of input tax of ₹2,00,000 paid on inputs and input services used exclusively in effecting such zero rated supplies
TYK 6	14.83	Service to SEZ	Whether services of short-term accommodation, conferencing, banqueting etc. provided to a SEZ unit/developer by a supplier located in the same State as that of the SEZ unit/developer should be treated as an Inter-State supply
TYK 7	14.83	OIDAR Service to NTOR	Examine whether the transaction will be liable to GST. If yes, in whose hands the tax liability will arise?
TYK 8	14.83	Export under LUT	Examine the veracity or otherwise of the statement – 'Separate LUT is to be furnished for every export supply.'
TYK 9	14.83	Time of GST vs Customs Duty on Import Sale	Examine whether the view taken by AXT Ltd. is correct – GST on such sale transaction is payable at the time of such sale and basic customs duty is payable at the time of filing the bill of entry for import of goods
<b>Refunds</b>			
TYK 1	15.66	Time Limit for Grant of Refund	Is there any time limit for sanctioning of refund under section 54?
TYK 2	15.66	Refund of Advance Tax by Casual Taxpayer (Section 27(2))	Discuss the provisions relating to refund of the amount of advance tax deposited by a casual taxable person under section 27(2)
TYK 3	15.66	BRC/FIRC Requirement for Export Refunds	In case of refund under exports of goods, whether BRC/FIRC is necessary for granting refund?
TYK 4	15.66	Deficiency Memo	When is a deficiency memo issued in respect of a refund claim made under section 54?
TYK 5	15.66	Exceptions to Unjust Enrichment	Write a note on the exceptions to the principle of unjust enrichment as applicable to refund claims
TYK 6	15.67	Maximum Refund Admissible	Determine the maximum amount of refund admissible to Kailash Global (P) Ltd. for the given tax period
TYK 7	15.68	Maximum Refund Admissible	Determine the maximum amount of refund of the unutilised input tax credit that Super Engineering Works is eligible to claim under section 54(3)(ii) provided that Product B is notified

			as a product, in respect of which no refund of unutilised input tax credit shall be allowed under said section
TYK 8	15.68	Cases of Refund of Unutilised ITC	With reference to section 54(3), mention the cases where refund of unutilised input tax credit is allowed.
TYK 9	15.68	Exceptions to Consumer Welfare Fund	State few cases where refundable amount shall be paid to the applicant, instead of being credited to Consumer Welfare Fund under CGST Act, 2017
<b>Job Work</b>			
TYK 1	16.20	Supply from Job Worker's Place without Additional Place Declaration	Under what circumstances, can the principal directly supply goods from the premises of job worker without declaring the premises of job worker as his additional place of business?
TYK 2	16.20	Inputs/Capital Goods Not Returned Within Prescribed Time	What happens when the inputs or capital goods are not received back or supplied from the place of business of job worker within prescribed time period?
TYK 3	16.20	Maintenance of Job Work Records	Who is responsible for the maintenance of proper accounts related to job work?
TYK 4	16.20	ITC Claimed Without Receipt of Mould	How should they respond to this? – GST was demanded from Genie Engineers for taking ITC without receiving the mould and furthermore for not bringing the mould back after three years of delivery
TYK 5	16.21	Analysis of Issues Related to Job Work	Examine the scenario and offer your views on the following issues with reference to the provisions relating to job work under the GST law
TYK 5	16.21	Job Work V/S Manufacture on own account	Is there any difference between the manufacture of plastic pipes by Sudama Industries Ltd. for Plasto Manufacturers and for Solid Pipes?
TYK 5	16.21	Taxability of Sending Moulds/Plastic to Job Worker	Whether sending the plastic and moulds to Sudama Industries Ltd. by Plasto Manufacturers is a supply and a taxable invoice needs to be issued for the same
TYK 5	16.21	Use of Own Material by Job Worker in Processing	Whether Sudama Industries can use its own material even when it is manufacturing the plastic pipes on job-work basis
TYK 5	16.21	Inclusion of FOC Goods by Principal in Job Charges	Whether Sudama Industries should include the value of free of cost plastic and moulds supplied by Plasto Manufacturers in its job charges?
TYK 6	16.22	GST Liability of M/s Prem Tools – Job Work Basis	You are required to compute the GST liability of M/s Prem Tools.
TYK 6	16.22	Inclusion of value of cabinet in Job Charges	Give reason(s) for inclusion or exclusion of the value of cabinets in the job charges for the purpose of payment of GST by M/s Prem Tools.
TYK 7	16.22	Treatment of Unreturned Jigs and Fixtures in Job Work	What would be your answer if in place of capital goods, jigs and fixtures are supplied to the job worker and the same has not been returned to the principal
TYK 8	16.22	Job Worker Using Own Material – Nature of Supply	Do you agree with the opinion of accountant of the job worker? Since the job worker is using his own material also in the processing, the supply being made by it to Nandeeshwar Manufacturers is in the nature of supply of goods as well as services.
<b>Assessment And Audit</b>			
Illus 1	17.16	Provisional Assessment	You are required to advise ABC Ltd. in this situation. – While supplying the equipment ABC Limited is not sure about the rate of IGST
TYK 1	17.21	Issuance of Summary Assessment Order	Is summary assessment order to be necessarily passed against the registered person?
TYK 2	17.21	Natural Justice in Assessment of Unregistered Person	Whether principal of natural justice is must to be followed before passing assessment order against the unregistered person?

TYK 3	17.21	Withdrawal of Assessment Order	Explain in what cases, assessment order passed by proper officer may be withdrawn under CGST Act, 2017
TYK 4	17.21	Difference Between Departmental Audit and Special Audit	Explain the difference between Audit by Tax Authorities under section 65 and Special Audit under section 66 of the CGST Act, 2017
TYK 5	17.21	Scrutiny of Returns – Action for Non-explanation	Explain the recourse that may be taken by the officer in case proper explanation is not furnished for the discrepancy detected in the return filed, while conducting scrutiny of returns under section 61
TYK 6	17.21	Summary Assessment – Special Cases (Section 64)	Write a brief note on Summary Assessment in certain special cases as per section 64
TYK 7	17.21	Interest Liability in Case of Delay in Payment of Tax	Determine the interest payable, if any, by Kulbushan & Sons in the above case
TYK 7	17.21	Interest on Refund to Taxpayer	Determine the interest receivable, if any, by Kulbushan & Sons in the given case
<b>Inspection, Search, Seizure And Arrest</b>			
TYK 1	18.18	Access to business premises	Explain the situation in which access to business premises is allowed under section 71
TYK 1	18.18	Records produced u/s Sec 61	List the records which are to be produced during access to business premises
TYK 2	18.18	Safeguards to person under arrest	Explain the safeguards provided under section 69 to a person who is placed under arrest
TYK 3	18.18	Authority and Grounds for Inspection	Who can order for carrying out 'inspection' and under what circumstances
TYK 4	18.18	Authority for Search and Seizure	Who can order for search and seizure under the provisions of the CGST Act?
TYK 5	18.18	Powers During Search	Describe the powers that can be exercised by an officer during a valid search
TYK 6	18.18	Responsibilities of person so summoned	Discuss the responsibilities of the person to whom summons has been issued
TYK 7	18.18	Meaning of Arrest	Explain the meaning of 'Arrest'
TYK 8	18.18	Authorization of Arrest by proper officer	State the circumstances when the proper officer can authorize 'arrest' of any person under the CGST Act.
<b>Demands And Recovery</b>			
TYK 1	19.48	Tax collected but not deposited	You are required to brief to Mohan Enterprises the consequences of collecting tax, but not depositing the same with Government as provided under section 76
TYK 2	19.48	Time limit for issue of SCN under Section 73 and Section 74	Discuss briefly the time limit for issue of show cause notice as contained under sections 73 and 74.
TYK 3	19.48	Time limit for adjudication of the cases	Is there any time limit prescribed for adjudication of the cases under CGST Act, 2017? If yes, discuss the same.
TYK 4	19.48	Penalty under Sec 74	Is there any immunity available to such person? – A person is chargeable with tax in case of fraud. He decides to pay the amount and demand along with interest before issue of notice
TYK 5	19.48	Modes of Recovery of tax	Briefly discuss the modes of recovery of tax available to the proper officer.
TYK 6	19.48	Issue of SCN under Sec 73	Enlist the circumstances for which a show cause notice can be issued by the proper officer under section 73.
TYK 6	19.48	Time limit for issuance of SCN and order under Section 73	Specify the time limit for issuance of such show cause notice as also the time period for issuance of order by the proper officer under section 73.
TYK 7	19.49	Tax collected but not deposited	You are required to advise it elaborating the relevant provisions. – amount mistakenly collected by Subharti Enterprises representing as tax was not required to be deposited with Government

TYK 8	19.49	Self Assessed Tax not paid within 30 days from due date	Examine the correctness of the stand taken by the Department with reference to the provisions of the CGST Act. Explain the relevant provisions in brief
<b>Liability To Pay In Certain Cases</b>			
TYK 1	20.19	Liability to pay in case of transfer of business	Determine the person liable to pay GST, interest or any penalty under GST law (determined before sale, but still unpaid) due from Avatar Industries upto the time of such transfer
TYK 2	20.19	Liability of Agent and Principal	Determine the liability to pay GST payable on such goods as per the provisions of section 86
TYK 3	20.19	Liability to pay TIP where business is continued after death	Determine the person liable to pay the GST, interest and penalty on such person under GST law determined after his death if the business carried on by such person is continued after his death by his legal representative.
TYK 4	20.19	Liability to pay TIP where business is discontinued after death	What would your answer be if the business carried on by the person who has died, is discontinued after his death?
TYK 5	20.19	Liability of Court of Wards	What happens to the GST liability when the estate of a taxable person is under the control of Court of Wards?
TYK 6	20.19	Liability in case of Amalgamation or Merger of Companies	Discuss the liability to pay tax in case of amalgamation/merger, under section 87
TYK 7	20.19	Liability to pay TIP under Section 93	Discuss the liability to pay tax, interest or penalty on death of a person liable to pay tax, under section 93 (except as per the provisions of section 93(4)).
TYK 8	20.19	Liability of partners of firm to pay tax	Who is liable if partners of firm to pay tax?
TYK 9	20.19	Liability in case of company in liquidation	Explain the provisions relating to liability for GST in case of company in liquidation section 88).
TYK 10	20.19	Liability of retiring partner of a firm	Discuss the liability of the retiring partner of a firm to any tax, interest or penalty, if any, leviable on the firm
<b>Offences and Penalties &amp; Ethical Aspects Under GST</b>			
TYK 1	21.69	Penalty under Section 122(1), 122(1A) and section 122(2)	What is the quantum of penalty for an offence mentioned under section 122(1), 122(1A) and section 122(2)?
TYK 2	21.69	Section 126-General Disciplines related to Penalty	Should Mr. X proceed to pay for penalty or challenge the order passed by Department?
TYK 4	21.69	Punishment for certain Offences -Quantum and Prosecution	Examine the implications as regards the liability and quantum of punishment on prosecution, in respect of the following cases.
TYK 4	21.69	Punishment for certain Offences -Quantum and Prosecution	What will be the implications with regard to punishment on prosecution of 'X' and 'Y' for the offences?
TYK 4	21.69	Repat Offences	What would be the position, if 'X' and 'Y' repeat the offences?
TYK 5	21.70	Cognizable and Non-cognizable offences	Discuss the cognizable and non-cognizable offences under section 132.
TYK 6	21.70	Penalty on failure to appear before Central Tax Officer	Determine the amount of penalty if any that may be imposed on Bindusuar under the CGST Act, 2017 if he fails to appear before the central tax officer.
<b>Appeals And Revisions</b>			
TYK 1	22.41	Appeals to Appellate Authority	Does CGST law provide for any appeal to a person aggrieved by any order or decision passed against him by an adjudicating authority under the CGST Act?
TYK 2	22.41	Departmental Appeal to Appellate Authority	Describe the provisions relating to Departmental appeal to Appellate Authority under section 107.
TYK 3	22.41	Mandatory pre-deposit before AA and AT	With reference to sections 107(6) and 112(8), specify the amount of mandatory pre-deposit required to be made before

			every appeal made before the Appellate Authority and the Appellate Tribunal.
TYK 3	22.41	Stay of Recovery Proceedings	Does making the pre-deposit have any impact on recovery proceedings?
TYK 4	22.41	Revision of order by Revisional Authority	With reference to section 108, indicate whether a CGST/SGST authority can revise an order passed by its subordinates.
TYK 5	22.41	Power to refuse to admit any appeal	Examine the correctness of the above statement - The Appellate Tribunal has the discretion to refuse to admit any appeal.
TYK 6	22.41	Pre-deposit for filing an appeal with AA	Determine the amount of pre-deposit to be made by the company for filing the said appeal.
TYK 7	22.41	Non-Appealable Orders	With reference to the provisions of section 121, specify the orders against which no appeal lies.
TYK 8	22.41	Appeal against order passed by Principal Bench of Tribunal	You are required to advise him suitably with regard to filing of an appeal before the appellate forum higher than the Appellate Tribunal
TYK 9	22.42	Appeal not to be filed in certain cases	With reference to the provisions of section 120, list the cases in which appeal is not to be filed and also specify other relevant provisions in this respect.
TYK 9	22.41		Can Home Furnishers file an appeal to Appellate Authority against the adjudication order passed by the Joint Commissioner of Central Tax? If yes, till what date can the appeal be filed?
TYK 9	22.41		Does Home Furnishers need to approach both the Central and State Appellate Authorities for exercising its right of appeal?
TYK 9	22.41		Give your opinion on the issue - Home Furnishers is of the view that there is no requirement of paying pre-deposit of any kind before filing an appeal with the Appellate Authority.
TYK 1	22.41		Whether your answer would be different, if the taxpayer appeals only against part of the demand amount say 40,000 and admits the balance liability of tax amounting to 2,00,000 and proportionate penalty arising?
<b>Advance Ruling</b>			
TYK 1	23.12	Questions on which AR can be sought	Which are the questions for which advance ruling can be sought?
TYK 2	23.12	Objective of setting up of AAR	What is the objective of having a mechanism of Advance Ruling
TYK 3	23.12	Applicability of Advance Ruling	To whom will the Advance Ruling be applicable?
TYK 4	23.12	Applicability of Advance Ruling	What is the time period for applicability of Advance Ruling?
TYK 5	23.12	Advance Ruling to be void in certain circumstances	Can an advance ruling given be nullified?
TYK 6(i)	23.12	Applicant Registration	Whether Ranjan needs to get registered? - registered under GST law before applying for the advance ruling as only a registered person can apply for the same
TYK 6(ii)	23.12	Applicability of Advance Ruling	Whether Ranjan's apprehension is correct? - all advance ruling is permitted to be sought, he has to seek it every year
TYK 6(iii)	23.12	Appeals against order of AAR to the Appellate Authority	Whether the tax advisor's view is correct? - order of Authority for Advance Ruling (AAR) is final and is not appealable
TYK 6(iv)	23.12	Applicability of Advance Ruling to similarly placed other taxable persons	Whether Sambhav can do so? - apply the classification of the goods as decided in the advance ruling order to be obtained by Ranjan, to the goods supplied by him in Delhi
TYK 7	23.13	Procedure for obtaining Advance Ruling	Briefly explain the procedure to be followed by the Authority for Advance Ruling on receipt of the application for Advance Ruling under section 98.
TYK 8	23.13	Appeals against order of AAR to the Appellate Authority	Briefly explain whether an appeal could be filed before the Appellate Authority against order of Authority for Advance Ruling (AAR), with reference to sections 100 and 101.

**Miscellaneous Provisions**

TYK 1	24.44	GST Compliance Rating	Briefly explain how the GST compliance rating score is determined.
TYK 2	24.44	Publication of information in respect of persons in certain cases	When shall the particulars relating to any proceedings or prosecution be published under GST laws? Discuss the relevant provisions.
TYK 3	24.44	Rectification of errors apparent on face of record	Explain the provisions relating to rectification of errors apparent on the face of record under section 161.
TYK 4	24.44	Anti-Profiteering	Write a short note on Anti-profiteering measure
TYK 5	24.44	Anti-Profiteering	Elaborate the functions of Anti-profiteering Authority
TYK 6	24.44	Service of notice in certain circumstances	State the various modes of service of a notice, decision, order, summons, or any other communication under the CGST Act, on the taxable person or any other person to whom it is intended.
TYK 7	24.44	Disclosure of information by a public servant	Is there any exception to this rule? - Section 158(1) lays down that the information obtained by a public servant from the record of any proceeding under the CGST Act is confidential and cannot be disclosed.
TYK 8	24.44	Power to issue instructions and directions	Explain the scope of circulars and instructions issued by the Board.
TYK 9	24.44	Power of Government to extend time limit in special circumstances	Do you agree with the statement? Give your views with reference to section 168A. - The time limits provided under the CGST Act cannot be extended.

**Levy Of And Exemptions From Customs Duty**

Illus 1	1.18	Duty payable on re-imported goods	Compute the amount of customs duty payable (if any) on re-import of the machine after repairs. The ownership of the machine has not been changed during the period
Illus 2	1.20	Jetsam and Flotsam	Distinguish between Jetsam and Flotsam
Illus 3	1.31	Relevant date for determination of rate of duty	Give your views on the same, discussing the relevant provisions of the Customs Act, 1962. - Customs Department charged higher rate of duty @ 40% ad valorem.
Illus 4	1.39	Valuation of damaged or deteriorated goods	If the value of goods is 10,000 and after damage the value is 2,000 then duty payable on ₹ 10,000 should be appropriately reduced to 20% (proportion of 2,000 to 10,000)
Illus 5	1.39	Remission of Duty	You are approached by Peerless Scraps as "Counsel" for an opinion/advice. Examine the issues and tender your opinion as per law, giving reasons.
TYK 1	1.58	Effective Date of Notification	What are the provisions relating to effective date of the notifications issued under section 25 of the Customs Act
TYK 2	1.58	No Duty on Sale of Surplus Power Generated Using Duty-Free Imports	Do you think the demand of the Customs Department is valid in law - demanded duty on DG sets and furnace oil as surplus power has been sold in domestic tariff area
TYK 3	1.58	Special exemption and General exemption	Referring to section 25 of the Customs Act, 1962, discuss the following: (i) Special exemption (ii) General exemption
TYK 4	1.58	Remission of duty on imported goods lost, Pilfered goods	Write a brief note on the following with reference to the Customs Act, 1962: (i) Remission of duty on imported goods lost (ii) Pilfered goods
TYK 5	1.58	Pilfered goods, Lost/destroyed goods	Distinguish between Pilfered goods and Lost/destroyed good
TYK 6	1.58	Re-import of Exported Goods – Concessions under Section 20 of the Customs Act	Is the proposition correct or any concession is provided on such import? Discuss briefly
TYK 7	1.58	Imposition of taxes and duties	Write a brief note on stages of imposition of taxes and duties
TYK 8	1.59	Denaturing or mutilation of goods	Discuss the provisions relating to denaturing or mutilation of goods
TYK 9	1.59	Abatement of duty	Briefly explain the provisions relating to abatement of duty on damaged or deteriorated goods under section 22 of the Customs Act

TYK 10	1.59	Definiton-Indian customs waters, India	Briefly explain the following with reference to the provisions of the Customs Act, 1962: (i) Indian customs waters (ii) India
TYK 11	1.59	Indian territorial waters v/s Indian custom waters.	Distinguish between Indian territorial waters and Indian custom waters.
TYK 12	1.59	Constitutional provisions-levy of customs duties.	Write a brief note on the constitutional provisions governing the levy of customs duties.
TYK 13	1.59	Beneficial Owner, Custom Area, Custom Station	Examine the validity of the following statements: (a) A beneficial owner of imported goods is a person on whose behalf the goods are being imported. (b) Customs area does not include a warehouse. (c) Customs station includes international courier terminal
TYK 14	1.59	Calculation of amount of duty payable	Examine the issue with reference to the relevant statutory provisions and calculate the amount of total duty payable.
TYK 14	1.58	Detoriaration of Goods	Whether your answer be different in above case if goods are deteriorated after unloading and examination but before clearance for home conumption, and value comes down to ₹ 7,00,000
<b>Types Of Duty</b>			
Illus 1	2.14	Safeguard Measures	Write a short note on the applicability of safeguard measures under the Customs Tariff Act, 1975 on articles imported by EOU/SEZ unit and cleared as such into domestic tariff area (DTA)
Illus 2	2.24	Anti-Dumping Duty	What will be the dates of commencement of the definitive anti-dumping duty in the following cases under section 9A of the Customs Tariff Act, 1975 and the rules made thereunder
Illus 3(a)	2.26	Section 9B of Custom Tariff Act, Countervailing Duty & Anti-Dumping Duty	Discuss the validity of the imposition of customs duties in the following cases:- (a) Both countervailing duty and anti-dumping duty have been imposed on an article to compensate for the same situation of dumping
Illus 3(b)	2.26	Countervailing Duty	Countervailing duty has been levied on an article for the reason that the same is exempt from duty borne by a like article when meant for consumption in the country of origin.
Illus 3(c)	2.26	Anti-Dumping Duty	Definitive anti-dumping duty has been levied on articles imported from a member country of World Trade Organization as a determination has been made in the prescribed manner that import of such article into India threatens material injury to the indigenous industry.
TYK 1	2.40	Sec 9AA of Custom Tariff Act, Refund of Anti-Dumping Duty	With reference to section 9AA of Customs Tariff Act, 1975, state briefly the provisions of refund of anti-dumping duty
TYK 2	2.40	Section 9A(1A) of Custom Tariff Act, Circumvention of antidumping duty	With reference to section 9A(1A) of the Customs Tariff Act, 1975, mention the ways that constitute circumvention of antidumping duty imposed on an article which may warrant action by the Central Government
TYK 3	2.40	Section 8B of Custom Tariff Act, Safeguard Duty	When shall the safeguard measures under section 8B of the Customs Tariff Act, 1975 be not imposed? Discuss briefly
TYK 4	2.40	Sec 25 of Customs Act, Preferential rate of duty	What are the conditions required to be fulfilled by the importer to make the imported goods eligible for preferential rate of duty prescribed by the Central Government by notification under section 25 of the Customs Act
TYK 5	2.40	Section 8A of the Customs Tariff Act, Power of Central Government to Increase Import Duty	Write a note on "Emergency power to impose or enhance import duties under section 8A of the Customs Tariff Act
TYK 6	2.40	Computation of Custom Duty including safeguard duty	Determine the customs duty payable under the Customs Tariff Act, 1975 including the safeguard duty of 30% under section 8B of the said Act
TYK 7	2.41	Anti-Dumping Duty	Briefly examine the nature and significance of the levy of anti-dumping duty under the Customs Tariff Act

TYK 8	2.41	Anti-Dumping Duty	Explain whether it would succeed in its contention. -Chaintop Industries has challenged the imposition of anti-dumping duty retrospectively on the grounds that it is unconstitutional
TYK 9	2.41	Computation of Custom Duty, Safeguard Duty	Determine the total duties payable under Customs Act if Mr. Rao imported rubber from Malaysia at landed price (exclusive of duties) of ₹ 25 lakh
TYK 10	2.41	Safeguard Duty, Anti-Dumping Duty	Determine whether the Central Government should consider levying safeguard duty or anti-dumping duty with appropriate reasons
<b>Classification Of Imported And Export Goods</b>			
Illus 1	3.7	Standard Unit of Qunatity	Briefly explain "standard unit of quantity" with reference to the First Schedule to the Customs Tariff Act, 1975.
Illus 2	3.9	Rules of Interpretation of the First Schedule to the Customs Tariff Act, 1975.	Write a brief note on Rule 1 of the Rules of Interpretation of the First Schedule to the Customs Tariff Act, 1975.
Illus 3	3.18	Classification of Goods	Your client is confused with the correct classification of Almond Milk under GST. He has approached you for your opinion to enable him to discharge the tax correctly.
TYK 5	3.28	Classification of incomplete/unfinished articles.	Briefly explain the provisions of Rule 2(a) of the Rules of Interpretation of the First Schedule to the Customs Tariff Act, 1975, on the classification of incomplete/unfinished articles.
TYK 6	3.28	General Rules of Interpretation of the First Schedule in the Customs Tariff, Akin Rule of Interpretation.	What is the purpose of including General Rules of Interpretation of the First Schedule in the Customs Tariff? Do they form part of the Tariff Schedule? Explain the Akin Rule of Interpretation.
TYK 7	3.28	Project Imports	Write a note on "Project Imports" under the Customs Tariff Act.
TYK 8	3.28	Rules for Interpretation of the Customs Tariff.	Explain Rule 3 of the Rules for Interpretation of the Customs Tariff.
TYK 9	3.28	Abbreviation "%"	Briefly explain the meaning of the abbreviation "%" in relation to the rate of duty.
<b>Valuation Under The Customs Act, 1962</b>			
Illus 1	4.12	Rule 2(2) of Customs Valuation Rules, 2007	State briefly, whether the Department's action is sustainable in law? - Department rejected the transaction value stating that the price was influenced by the relationship
Illus 2(i)	4.21	Effect of International Market Price Rise on Transaction Value	What shall be the value, if there is a price rise of the imported goods in international market between the date of contract and the date of actual importation but the importer pays the contract price?
Illus 2(ii)	4.21	Post-importation Costs – Includibility in Transaction Value	Whether the payment for post-importation process is includible in the value if the same is related to imported goods and is a condition of the sale of the imported goods?
Illus 3	4.42	Transaction Value Reduction Post-Shipment	Do you agree to the stand taken by the Commissioner? Give reasons in support of your answer.- decided to take the original price as the transaction value of the goods on the ground that the price is reduced only after the goods have been shipped.
Illus 4	4.43	Loading/Unloading Charges – Tenability of Inclusion in CIF Value	Discuss the tenability of 'A's' claim. - such charges form part of the loading and unloading charges and should be deemed to be included in the CIF value of such goods
Illus 5	4.51	Valuation of Material for Duty Purpose	Find the value of the material for the purpose of levying duty
Illus 6	4.52	Assessable Value of Imported Goods	Find out the assessable value of the imported goods under the Customs Act, 1962:
Illus 7	4.53	Export Duty Computation Based on FOB Value	Compute export duty from the following data: (i) FOB price of goods: US \$ 1,00,000.
Illus 8	4.55	Customs Duty Calculation	Calculate the amount of duty leviable on the consignment under the Customs Act, 1962 with appropriate assumptions and explanations, where required.

Illus 9	4.57	Computation of total Customs Duty & IGST payable	Compute the total customs duty and integrated tax payable by Foreign Trade International Ltd
Illus 10	4.59	Computation of total Customs Duty & IGST payable	Compute the total duty and integrated tax payable under the Customs Law on an imported equipment based on the following information:
Illus 11	4.60	Computation of total Customs Duty & IGST payable	Compute the amount of total customs duty and integrated tax payable. - Assessable value of an item imported is ` 1,00,000. Basic customs duty is 10%, integrated tax is 12%, and social welfare surcharge is 10% on duty
Illus 12	4.61	Computation of total Customs Duty & IGST payable	Calculate total customs duty and integrated tax payable: (i) Date of presentation of bill of entry
Illus 13	4.62	Computation of total Customs Duty & IGST payable	Compute the amount of total customs duty and integrated tax payable on importation of chalices.
Illus 14	4.65	Computation of Assessable Value and custom duty payable	Compute the assessable value and calculate basic customs duty payable by Mr. Backpack.
Illus 15	4.67	Computation of Total Customs Duty & IGST payable	You are required to compute the total customs duty and integrated tax payable on the importation of machine
TYK 1	4.90	Goods of same class, Computed Value	Briefly explain the following with reference to the Customs (Determination of Value of Imported Goods) Rules, 2007: (i) Goods of the same class or kind (ii) Computed value
TYK 2	4.90	Rule 4 and Rule 4	Explain when are the costs and services as given in rule 10 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 be added to the value of the identical goods under rule 4.
TYK 3	4.90	Service charges paid to canalysing agent, vendor inspection charges	Examine the validity of the following statements with reference to the Customs Act, 1962 giving brief reasons:
TYK 4	4.90	Calculation of custom duty payable	From the following particulars furnished by it, arrive at the assessable value for the purpose of customs duty payable
TYK 5	4.91	Relevant date for determination of rate of duty and tariff valuation for imports through a vehicle	Briefly explain with reference to the provisions of the Customs Act, the relevant date for determination of rate of duty and tariff valuation for imports through a vehicle where bill of entry is filed prior to the arrival of the vehicle
TYK 6	4.91	Grounds for Doubt on Declared Value, Rule 12	With reference to the provisions of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, explain briefly the chief reasons on the basis of which the proper officer can raise doubts on the truth or accuracy of the declared value.
TYK 7	4.91	Calculation of custom duty payable	Calculate total customs duty and integrated tax payable thereon
TYK 8	4.92	Calculation of custom duty payable	You are required to compute the amount of total duty and integrated tax payable by ABC Industries Ltd. under Customs law.
TYK 9	4.92	Calculation of custom duty payable	Compute the total customs duty and integrated tax payable under Customs Law on an imported machine, based on the following information:
TYK 10	4.93	Rate of Duty for clearance for home consumption, Rate of exchange for conversion of foreign currency.	Explain with reference to the provisions of the Customs Act, 1962: (i) the rate of duty applicable for clearance for home consumption in this case. (ii) whether the rate of exchange
TYK 11	4.93	Deductive value and Computed value	Differentiate between deductive value and computed value
TYK 12	4.93	Residual Method of Valuation	What is residual method of valuation? Discuss with reference to the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.
TYK 13	4.94	Rule 10	Enumerate the various costs and services that are to be added under rule 10 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 to arrive at the "transaction value"

TYK 14	4.94	Similar goods & Identical goods	In the context of Customs Valuation (Determination of Price of Imported Goods) Rules, 2007, explain the meaning of: (i) Similar goods (ii) Identical goods
TYK 15	4.94	Rate of duty and tariff valuation of imported goods	Briefly discuss the provisions relating to date for determining the rate of duty and tariff valuation of imported goods
TYK 16	4.94	Calculation of custom duty payable	Compute- (i) value of product 'Z' for the purpose of levying customs duty (ii) customs duty and tax payable
TYK 17	4.95	Calculation of AV of the imported goods	Determine the assessable value of the imported goods under the Customs Act, 1962 from the following particulars:
TYK 18	4.95	Calculation of custom duty payable	Arrive at the total customs duty, including integrated tax payable under section 3(7) of the Customs Tariff Act, 1975 with appropriate working notes
TYK 19	4.97	Calculation of AV of the imported goods	Can the request of Mr. X be legally acceptable? If so, compute the assessable value under the Customs Act, 1962
<b>Importation And Exportation Of Goods</b>			
Illus 1	5.16	Custodian's Liability for Pilfered Goods – Section 45(3)	Examine, whether the demands made by the Department and M/s Pipli Imports Ltd. are justified in law, referring to decided case law
Illus 2	5.26	Provisional Assessment	Is he eligible to apply for provisional assessment? Discuss
Illus 3	5.26	Sec 18(3) of Customs Act, Interest Payable on Final re-assessment	Determine the interest payable and receivable, if any, by Moris Lal on the final re-assessment of the two consignments, with suitable notes thereon
Illus 4	5.57	Rule 3 & Rule 5 of Baggage Rules, 2016	Determine whether Mr. and Mrs. Sujoy will be required to pay any customs duty? - With reference to Baggage Rules, 2016
Illus 5	5.58	Custom Duty on Baggage	What is the customs duty payable? Ignore Agriculture infrastructure and development cess
Illus 6	5.59	Relevant date for determination of rate of duty, Sec 78 of the Customs Act, 1962	What is the relevant date for determination of rate of duty under the Customs Act, 1962 in the case of clearance of baggage?
Illus 7	5.63	Transit and transshipment of goods	State the difference between transit and transshipment of goods under the provisions of the Customs Act.
TYK 1	5.82	Rate of Duty	At what rate should XML Ltd. pay the customs duty on the goods imported by it?
TYK 2	5.82	Self-assessment	Write a brief note on self-assessment in customs under the Customs Act, 1962
TYK 3	5.82	Interest in case of provisional assessment	State briefly the provisions of the Customs Act, 1962 relating to payment of interest in case of provisional assessment
TYK 4	5.82	Boat notes	What is meant by 'boat notes'?
TYK 5	5.82	Transit of goods and Transshipment of goods (Section 53 and Section 54)	Discuss the provisions regarding transit of goods and transshipment of goods without payment of duty under the Customs Act
TYK 6	5.82	Section 79 and Baggage Rules	Explain in brief the duty exemption to baggage under section 79(1) of the Customs Act, 1962.
TYK 7	5.82	Goods imported/exported by post-Relevant Date of Duty and Tariff Valuation	What is the relevant date for determining the rate of duty and tariff valuation in respect of goods imported/exported by post?
TYK 8	5.82	Section 29	Explain the obligation cast on person-in-charge on arrival of vessels or aircrafts in India under section 29 of the Customs Act, 1962
TYK 9	5.83	Entry inwards and entry outwards	Explain briefly the meaning of entry inwards and entry outwards with reference to the customs law
TYK 10	5.83	Mandatory e-payment of duty	Which class of importers is required to pay customs duty electronically? Name the dedicated payment gateway set up by the Board (CBIC) to use e-payment facility easily by an importer
TYK 11	5.83	Jewellery Allowance	Please enumerate provisions of customs laws for jewellery allowance in their case
TYK 12	5.83	Section 99A	Can the customs audit cover a person who is not an exporter or importer?

TYK 13	5.83	Foreign Going Vessel and India	Is it entitled to duty-free stores? - A fishing trawler is operating 10 nautical miles from the baseline
TYK 14	5.83	Provisional Assessment	What are the circumstances under which assessment is done provisionally under section 18?
TYK 15	5.83	Transshipment of goods	State the provisions of transshipment of goods without payment of duty under section 54 of the Customs Act, 1962.
TYK 16	5.83	Section 48	Explain the procedure prescribed in Customs Act, 1962 in case of goods not cleared, warehoused or transhipped within 30 days after unloading
TYK 17	5.83	EGM (Section 41(b) and Boat Note (Section 35)	Write short notes on: (a) Export general manifest (b) Boat note
TYK 18	5.83	Temporary detention of baggage, Relevant date for rate of duty and tariff	Discuss briefly: (a) Temporary detention of baggage (b) Relevant date for rate of duty and tariff valuation
TYK 19	5.83	Section 46, 47 and 30	What is the permissible time limit with respect to the following :- (i) for filing a bill of entry (ii) for paying the assessed duty (iii) for delivery of arrival manifest or import manifest/report
TYK 20	5.84	Arrival manifest or import manifest/ Report	State in brief the provisions of the Customs Act, 1962 relating to filing of "Arrival manifest or import manifest/ Report"
TYK 21	5.84	Section 77 , Baggage Declaration Regulations, 2023	Write a brief note on the declaration made by the owner of baggage.
TYK 22	5.84	Section 46, Filing of bill of entry	State and summarise the provisions and procedure in the Customs Act, 1962 governing preparation and filing of a bill of entry
TYK 23	5.84	Exceptions to Consumer Welfare Fund	Under what situations the amount of duty and interest refundable under section 18 of the Customs Act, 1962 shall be paid to the importer/exporter instead of being credited to the Consumer Welfare Fund?
TYK 24	5.84	Section 84, Procedure for clearance of goods imported by post	State the procedure for clearance of goods imported by post
TYK 25	5.84	Definition of terms relating to Importation and Exportation of goods	Briefly explain the following with reference to the provisions of the Customs Act, 1962: (i) Bill of export (ii) Import report (iii) Imported goods (iv) Entry (v) Prohibited goods (vi) Customs port (vii) Goods (viii) Stores (ix) Conveyance (x) Dutiable goods (xi) Customs area (xii) Adjudicating Authority (xiii) Foreign going vessel or aircraft (xiv) Assessment
TYK 26	5.85	Clear first-Pay later	With reference to the facility, 'Clear first-Pay later' extended to importers under the customs law, answer the following questions
TYK 27	5.85	Rule 3 of Baggage Rules, 2016, Computation of customs duty	Determine customs duty payable, if the effective rate of customs duty is 38.50% inclusive of social welfare surcharge
TYK 28	5.85	Section 46, Filing of bill of entry	Can penalty be imposed for late filing of the bill of entry? Can bill of entry be filed in advance?
TYK 28	5.85	Section 46, Filing of bill of entry	Examine the issue regarding period available for filing bill of entry in the light of relevant statutory provisions?
TYK 29	5.85	Provisional Assessment of duty	Can Laxmi Company provisionally pay the duty and what are the conditions which are to be complied before such payment is made?
TYK 29	5.85	Interest in case of provisional assessment	Determine the amount of interest payable, if any, under section 18 of the Customs Act, 1962 assuming that the payment of ₹ 1,50,000 as stated above is made on 20th January, 2023
TYK 30	5.86	Baggage Rules, 2016, Computation of customs duty	Calculate the custom duty payable by Mrs. & Mr. Iyer, if any. Ignore Agriculture infrastructure and development cess
TYK 31	5.86	Baggage Rules, 2016, Computation of customs duty	Compute the customs duty payable by Mrs. X with reference to the Baggage Rules, 2016.

Warehousing			
Illus 1	6.11	Liability to pay interest under Sec 61	Discuss whether any interest under section 61 of the Customs Act, 1962 is payable by 'X'?
TYK 1	6.27	Interest on warehoused goods: Period	Comment on the validity of the statement - Interest free period of ninety (90) days under section 61(2) in respect of warehoused goods commences from the date on which an into-bond bill of entry in respect of such goods is presented
TYK 2	6.27	Treatment of waste in manufacturing/other operations in relation to warehoused goods	Examine the validity of the said statement in the context of section 65 of the Customs Act, 1962 dealing with manufacture and other operations in relation to warehoused goods
TYK 3	6.27	Removal of goods fro the warehouse	Enumerate the circumstances under which goods are considered to have been removed improperly from a warehouse under the Customs Act
TYK 4	6.27	Computation of custom duty and interest payable on warehoused goods	Compute the amount of duty and interest payable by Vipul while removing the goods on the basis of the following information:
TYK 5	6.28	Sec 49-Storage of Cleared Goods in Warehouse without Being Treated as Warehoused	Discuss briefly taking support of decided case(s), if any - The Department demanded the differential duty. The company challenged the demand. Whether it will succeed?
Refund			
Illus 1	7.8	Principle of "unjust enrichment"	State briefly with reference to the provisions of section 27 of the Customs Act, 1962 whether the principle of "unjust enrichment" will apply in case of refund of excess duty paid on car imported for personal use?
TYK 1	7.18	Limitation for submission of refund application	Explain the provisions of Customs Act, 1962 relating to computation of limitation for submission of refund application
TYK 2	7.18	Provisional Assessment	Discuss whether the action of the department is correct in law?
TYK 3	7.18	Refund of import duty in case of defective goods	Discuss the conditions governing such refund in brief - Section 26A of Customs Act, 1962 provides for refund of import duty paid if goods are found defective or not as per specifications.
TYK 4	7.18	Minimum monetary limit-No Refund	What is the minimum monetary limit prescribed in the Customs law below which no refund shall be granted?
TYK 5	7.18	Principle of "unjust enrichment"	Explain the doctrine of unjust enrichment with respect to refund of duty
TYK 6	7.19	Provisional Assessment	Was this the correct mode of redressal for Acme Sales? What will be likely outcome of the claim? Discuss on the basis of case law on the subject. - provisionally assessed pending a verification that the department was carrying out
TYK 7	7.19	Principle of "unjust enrichment"	Is the bar of unjust enrichment attracted?
TYK 8	7.19	Relevant dates-Refund	Explain the relevant dates as provided in section 26A(2) of the Customs Act, 1962 for purpose of refund of duty under specified circumstances, namely: (i) goods exported out of India (ii) relinquishment of title to goods (iii) goods destroyed or rendered valueless
TYK 10	7.19	Refund-Perishable Goods	Explain whether refund of import duty is allowed in case of perishable goods?
TYK 11	7.19	Interest in case of delayed refund	Briefly explain whether interest is paid to the applicant in case of delayed refund by Customs Authorities? If yes, also explain the period for computation of interest
Foreign Trade Policy			
TYK 1	8.53	Duty free Import of Samples	State in brief policy for import of samples - Mr. Ayush Bhandari wants to import samples from US
TYK 2	8.53	Annual Advance authorisation	State salient aspects of Advance authorisation for annual requirements to exporters
TYK 3	8.53	Deemed Exports	You are required to discuss the same with reference to FTP - Mr. X is desirous to know the benefits of deemed exports under FTP

TYK 4	8.53	DFIA and Advance Authorisation Scheme	Discuss the key similarities and differences between Advance Authorization and DFIA (Duty Free Import Authorization) schemes.
TYK 5	8.53	Status Holders	Discuss the privileges granted under FTP to Status Holders.
TYK 6 (i)	8.53	Interpretation of provision of FTP	With reference to the provisions of FTP, discuss giving reasons whether the following statements are true or false: If any doubt arises regarding the interpretation of any provision of the Foreign Trade Policy (FTP), the matter should be referred to the Central Board of Indirect Taxes and Customs (CBIC). The decision of CBIC on such matters will be final and binding.
TYK 6 (ii)	8.53	Importer-Exporter Code (IEC)	The Importer-Exporter Code (IEC) is a unique 12-digit alphanumeric code based on the Permanent Account Number (PAN). It is issued to individuals or entities to enable them to engage in export or import activities.
TYK 7	8.53	Export Waregouse	What should be their export turnover to enable them to establish export warehouses?
TYK 8	8.53	Advance authorisation, Deemed Exports	Can Flintex Manufacturers seek Advance Authorization with reference to the provisions of Foreign Trade Policy for the supplies made by it?
TYK 9	8.54	Advance authorisation, Minimum FOB Value	What should be the minimum FOB value of the exports made by the XYZ Ltd. as per the provisions of Advance Authorization under FTP?
TYK 10	8.54	Advance authorisation, Drawback	Explain with reference to the provisions of Foreign Trade Policy - 'A' has used some duty paid inputs in its export products. However, for the rest of the inputs, he wants to apply for the Advance Authorization. Can he do so?