

Mock Test Paper - Series I: November, 2025

Date of Paper: 26th November, 2025

Time of Paper: 2 P.M. to 5 P.M.

FINAL COURSE: GROUP - II

PAPER – 5: INDIRECT TAX LAWS

1. *Question paper comprises of two parts – Division A and Division B.*
2. *Division A comprises of Case Scenario based Multiple-Choice Questions (MCQs).*
3. *Division B comprises of questions which require descriptive type answers.*
4. *Working Notes should form part of the answers. However, in answers to Questions in Division A, working notes are not required.*
5. *All questions should be answered on the basis of the position of (i) GST law as amended by the Finance Act, 2024 and the Finance (No. 2) Act, 2024 including significant notifications and circulars issued and other legislative amendments made, which have become effective up to 30.06.2025 and (ii) customs law as amended by the Finance Act, 2024 and the Finance (No. 2) Act, 2024 including significant notifications and circulars issued and other legislative amendments made, which have become effective up to 30.06.2025.*

Division A – Case Scenario based MCQs (30 Marks)

Write the most appropriate answer to each of the following multiple-choice questions by choosing one of the four options given. All questions are compulsory.

Case Scenario: I

Mr. Dhinal Patel is registered under GST regular scheme in Delhi. He is engaged in supply of various goods as well as services across the country and having its agents network also.

During the month of August, Mr. Dhinal Patel made following outward transactions:

- (i) He gifted a watch, worth ₹ 50,000 to Mr. Sudipta Banerjee, an employee. No other gift was presented to Mr. Sudipta during the year.
- (ii) He provided free training on e-invoice and e-way bill to all its agents free of cost; value of such training was ₹ 1,00,000.

He provided the following services during the month of September wherein he received payment of full contract value subject to deduction of TDS under GST law, as applicable:

- (a) Supplied printed books and printed post cards to a West Delhi Post Office [Out of total contract value of ₹ 9,72,000, contract value for supply of books (exempt from GST) is ₹ 7,00,000 and for supply of printed post cards (taxable under GST) is ₹ 2,72,000].
- (b) Supplied service of maintenance of street-lights in Municipal area of East Delhi*
[The maintenance contract entered into with the Municipal Corporation of Delhi also involves replacement of defunct lights and other spares. However, the value of supply of goods is not more than 25% of the value of composite supply]. Contract value is ₹ 3,50,000.
*an activity in relation to any function entrusted to a Municipality under article 243W of the Constitution
- (c) Supplied service of interior decoration of Andhra Bhawan located in Delhi. Service contract of value of ₹ 12,39,000 is entered into with the Government of Andhra Pradesh (registered only in Andhra Pradesh).

All above values are inclusive of GST, wherever applicable.

Mr. Dhinal rents out a commercial building owned by him to Bharat for the month of October, for which he charges a rent of ₹ 19,50,000. Mr. Dhinal pays the maintenance charges of ₹ 1,00,000 (for the October month) as charged by the local society. These charges have been reimbursed to him by Bharat. Also, Mr. Dhinal has paid municipal tax of ₹ 2,85,000 which he has not charged from Bharat.

Mr. Dhinal entered into a contract for supply of service with Saurashtra Associates on 1st June. He commenced the provision of service on 5th June and completed the provision of service on 10th October. Invoice is issued on 20th October. He received the payment by cheque on 15th October and entered it in his books the same day. Amount was credited in his bank account on 18th October. In the meantime, rate of GST applicable on said services was changed from 12% to 18% on 16th October.

During the month of December, Mr. Dhinal hired the services of Sun Ltd., an event management company registered in Delhi, for organising two events, one in Bengaluru, Karnataka and another event in Japan.

Note: Assume that all the days covered in the above case are working days.

All the supplies referred above are intra-State unless specified otherwise.

Based on the information given above, choose the correct and most appropriate answer to Questions Nos. 10 to 15 below:

1. In respect of outward transactions made during the month of August, compute the value of supply?
- (A) ₹ 1,00,000
 - (B) ₹ 1,50,000
 - (C) ₹ 50,000
 - (D) Nil
- (2 Marks)**
2. The amount of TDS under GST law (without bifurcating into CGST, SGST and IGST) that will be deducted against the supply made during the month of September will be:
- (A) Nil
 - (B) ₹ 43,406
 - (C) ₹ 26,932
 - (D) ₹ 21,000
- (2 Marks)**
3. The value of supply made to Bharat for the month of October will be:
- (A) ₹ 19,50,000
 - (B) ₹ 22,35,000
 - (C) ₹ 23,35,000
 - (D) ₹ 20,50,000
- (2 Marks)**
4. The time of supply and applicable rate of GST applicable on services provided to Saurashtra Associates is:
- (A) 10th October and 12%
 - (B) 15th October and 12%
 - (C) 18th October and 18%
 - (D) 16th October and 18%
- (2 Marks)**
5. Determine the place of supply of services availed from Sun Ltd. with respect to the event held in (i) Bengaluru, Karnataka and (ii) Japan.
- (A) (i) Delhi and (ii) Delhi
 - (B) (i) Delhi and (ii) Japan
 - (C) (i) Bengaluru, Karnataka and (ii) Delhi
 - (D) (i) Bengaluru, Karnataka and (ii) Japan
- (2 Marks)**

6. Compute the value of exempt supply for the month of September.

- (A) ₹ 3,50,000
(B) ₹ 10,50,000
(C) ₹ 7,00,000
(D) Nil

(2 Marks)

Case Scenario: II

Process Limited commenced business of trading of goods in the State of Assam on 1st April, 2024. Aggregate turnover of the company crossed ₹ 20 lakh on 31st May, 2024 and ₹ 40 lakh on 15th July, 2024. The company made the application for registration under GST law on 25th July, 2024 and the registration certificate was granted on 30th July, 2024. The company has opted to file return on monthly basis under regular scheme. The company was exclusively engaged in supply of taxable goods only.

The company had following input tax credit lying in the books related to input and input service on different dates:

Particulars	Amount in (₹)			
	30 th May, 2024	14 th July, 2024	24 th July, 2024	29 th July, 2024
Input held in stock	10,000	15,000	20,000	40,000
Input services	4,000	6,000	12,000	14,000

During the month of January 2025, the company has installed solar panel at the office Mohanises. Details regarding the installation of solar panel were as follow:

Particulars	Amount
List Price of the solar panel	₹ 5,50,000
Additional information not adjusted or given effect in the list price	
(a) Trade discount recorded in invoice @ 3% on list price.	
(b) Local taxes paid ₹ 15,000.	
(c) Cost of packing, outward freight, loading-unloading and installation charges ₹ 12,000 as a condition of sale.	

Apart from the above, Process Limited received ₹ 2,00,000 as advance payment on 2nd January, 2025 from Mr. Mohan, a customer, with respect to the taxable supply of goods of ₹ 10,00,000. The company removed the goods on 9th January, 2025 and issued the invoice on 10th January, 2025. Goods were received by Mr. Mohan on 11th January, 2025 and Mr. Mohan had made the balance payment of ₹ 8,00,000 on 20th January, 2025 through NEFT.

In addition to the above, due to oversight, the company failed to disclose a self-assessed outward supply of ₹ 2,00,000 while filing the GSTR-3B for the month of August, 2024. Balance of input tax credit for the month of August, 2024 in the electronic credit ledger was of ₹ 10,000/- each under CGST and SGST which remains till date of deposit of tax. Company filed the return for the month of August, 2024 on the due date of return on 20th September, 2024. The company disclosed this supply in the return (GSTR 3B) for the month of January, 2025 and paid the net tax (after set off of ITC of ₹ 10,000 each CGST and SGST) with interest in the GSTR 3B filed on 18th February, 2025.

The proper officer issued show cause notice on 25th February, 2025 demanding the penalty for late deposit of tax on escaped supply relating the month of August, 2024.

Note: All amounts given above are exclusive of taxes, wherever applicable. All supplies are intra-State and chargeable to GST @ 9% each under CGST and SGST.

Based on the facts of the case scenario given above, choose the correct answer to Question Nos. 7 to 12 below:

7. Amount of opening input tax credit available for availment and utilization on registration:
- (A) ₹ 15,000
 - (B) ₹ 21,000
 - (C) ₹ 54,000
 - (D) ₹ 40,000 **(2 Marks)**
8. In relation to the transaction with Mr. Mohan, time of supply of goods for purpose of payment of tax will be:
- (A) For ₹ 2,00,000 - 02.01.2025 and for ₹ 8,00,000-09.01.2025
 - (B) 09.01.2025 for both ₹ 2,00,000 and ₹ 8,00,000
 - (C) 10.01.2025 for ₹ 2,00,000 and ₹ 8,00,000
 - (D) For ₹ 2,00,000 - 02.01.2025 and for ₹ 8,00,000-10.01.2025 **(2 Marks)**
9. Amount of total penalty which could be leviable under section 74A of the CGST Act, 2017 with respect to the payment of tax on delayed disclosure of outward supply (total for both CGST and SGST)
- (A) ₹ 20,000
 - (B) ₹ 3,600
 - (C) ₹ 10,000

- (D) Nil (2 Marks)
10. What is the effective date of registration of the company?
- (A) 15th July, 2024
(B) 25th July, 2024
(C) 31st May, 2024
(D) 30th July, 2024 (2 Marks)
11. What is value of inward supply of Solar Panel under section 15 the CGST Act, 2017?
- (A) ₹ 5,45,500
(B) ₹ 5,60,500
(C) ₹ 4,90,500
(D) ₹ 4,75,500 (2 Marks)
12. Amount of total interest (CGST+SGST) to be paid (nearest to rupees one) under section 50 of the CGST Act, 2017 with respect to delayed disclosure of outward supply :
(Assume 365 days in the year)
- (A) ₹ 1,192 (₹ 596 each under CGST and SGST)
(B) ₹ 1,184 (₹ 592 each under CGST and SGST)
(C) ₹ 2,680 (₹ 1,340 each under CGST and SGST)
(D) ₹ 2,664 (₹ 1,332 each under CGST and SGST)
13. M/s Ocean & Waves Private Limited imported a consignment of goods from France through sea. The value of said consignment was ₹ 800 lakh and total custom duty payable was ₹ 180 lakh. Company filed bill of entry for home consumption, but the goods got deteriorated after unloading and after examination in India but before clearance for home consumption. The value of the goods after deterioration comes down to ₹ 200 lakh and the same was agreed by the proper officer.
The amount of total custom duty payable at the time of clearance of goods will be:
- (A) ₹ 180 lakh
(B) ₹ Nil
(C) ₹ 45 lakh
(D) ₹ 135 lakh (2 Marks)

14. Lakshay imported a machine from China at ₹ 100 lakh in May, 2024 on payment of all duties of customs. The said machine was exported (sent back) to the supplier for repairs in August, 2024 and re-imported without any re-manufacturing or reprocessing in March, 2025 after repairs as per the terms of warranty. The repairs were carried out free of cost but 50% of the cost of material was to be borne by Lakshay. Following details are available in relation to the repairs:

Fair cost of repair (excluding cost of material)	₹ 4,00,000
Cost of material used in repairs	₹ 5,00,000
Actual insurance and freight paid towards send back to supplier	₹ 1,00,000
Actual insurance and freight paid toward re-importation	₹ 1,20,000

Value for the purpose of levy of customs duty for such repairs under section 20 of the Customs Act, 1962:

- (A) ₹ 11,20,000
 (B) ₹ 8,70,000/-
 (C) ₹ 7,50,000/-
 (D) ₹ 7,70,000/-

(2 Marks)

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

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

Total value of taxable outward supply provided to the patient by Hope & Win Medicare Clinic will be:

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

(2 Marks)

Division B – Descriptive Questions (70 Marks)

Question paper comprises of 6 questions.

Answer Question No. 1 which is compulsory and any 4 questions out of the remaining 5 questions.

1. Shantunu Ltd., a registered supplier under GST in the State of Kerala, is engaged in providing a bouquet of goods and services (other than renting of cars). It provides the following information for the month of January:

S. No.	Particulars	Amount (₹)
	OUTWARD SUPPLY:	
(i)	Distributed 1,000 free gifts (electronic items worth ₹ 5,000 each purchased from unregistered local vendors) to its customers within Kerala in the month of January to promote sales	Nil
(ii)	Supplies a consignment of goods in the territorial waters to Indrajeet Enterprises. The said territorial waters is located at a distance of 11 nautical miles from the baseline of State of Kerala and 12 nautical miles from the baseline of State of Tamil Nadu.	6,00,000
(iii)	Advance received during the month for future intra-State taxable supply [Advance of ₹ 2,10,000 was related to supply of goods and the rest was related to service]	7,00,000
(iv)	Provided pure labour services of construction of single commercial unit located in Mumbai not forming part of any residential complex to a customer in Mumbai (Maharashtra).	15,00,000
	INWARD SUPPLY:	
(i)	Monthly rent paid to Kerala State Government for an office taken on rent	6,00,000
(ii)	Purchased raw material from Srinivas Steels Ltd., registered in the State of Andhra Pradesh	15,00,000
(iii)	Purchased a new truck from a dealer in Cochin, Kerala for transport of materials	12,00,000

The company provided the following additional information:

- (i) During the course of arranging and filing documents, the accountant of Shantunu Ltd. observed that an invoice for ₹ 96,000 (excluding GST) dated 2nd December of last year was omitted to be recorded in the books of accounts and no payment

was made against the same till the end of January. This invoice was issued by Mr. Deepak of Kerala, from whom Shantunu Ltd. had taken cars on rental basis. Invoice included cost of fuel also.

- (ii) Availed services of an arbitral tribunal in Kannur, Kerala worth ₹ 7,00,000 to settle a case relating to Companies Act.
- (iii) The company claimed depreciation under the Income-tax Act, 1961 on the new truck purchased including all applicable taxes.
- (iv) Srinivas Steels Ltd. is mandatorily required to issue e-invoice. However, it did not issue e-invoice with invoice reference number (IRN). The invoice was reflected in GSTR-2B.
- (v) Turnover of Shantunu Ltd. for the previous financial year was ₹ 180 lakh.
- (vi) Rates of CGST, SGST and IGST are 9%, 9% and 18% respectively for both inward and outward supply of goods and services.
- (vii) All the amounts given above are exclusive of taxes wherever applicable.

From the information given above, you are required to compute the minimum net GST liability payable in cash (CGST, SGST or IGST, as the case may be) for the month of January. Reason for treatment needs to be given. **(14 Marks)**

2. (a) **Determine the place of supply for the following independent cases:**
- (i) SRT Events, an event management company at Kolkata, organises two award functions for Mohini Jewellers of Chennai (registered in Chennai, Tamil Nadu) at New Delhi and in Singapore.
 - (ii) Joyful Planners (Bengaluru, Karnataka) is hired by Dr. Srashti (unregistered person based in Kochi, Kerala) to plan and organise her daughter's wedding at Mumbai, Maharashtra.
 - (iii) Emrick Pvt. Ltd. (New Delhi) imports a machine from Japan for being installed in its factory at New Delhi. To install such machine, Emrick Pvt. Ltd. takes the service of an engineer who comes to India from Japan for this specific installation.
 - (iv) Mr. Ranjan, an architect (New Delhi), provides professional services to Mr. George of New York in relation to his immovable property located in Pune.
 - (v) Mr. Jaani, an unregistered person based in New Delhi hires a yacht from a company based in London, UK for 20 days. **(5 x 2 = 10 Marks)**

(b) Mr. Marsh imported certain goods from a related person Mr. Rehan of US and transaction value has been rejected. Rules 4 and 5 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007 are found inapplicable as no similar/ identical goods are imported in India. Mr. Marsh furnishes cost related data of imports and requests customs authorities to determine value accordingly as per rule 8 of the Customs Valuation (Determination of value of Imported Goods) Rules,2007. The relevant data are -

1. Cost of materials incurred by Mr. Rehan \$ 2000
2. Fabrication charges incurred by Mr. Rehan \$ 1000
3. Other chargeable expenses incurred by Mr. Rehan \$ 400
4. Other indirect costs incurred by Mr. Rehan \$ 250
5. Freight from Mr. Rehan 's factory to US port \$ 250
6. Loading charges at US port \$ 100
7. Normal net profit margin of Mr. Rehan is 20% of FOB
8. Air freight from US port to Indian port \$ 1,500
9. Insurance from US port to Indian port \$ 50
10. Exchange rate ₹ 70 per \$

The customs authorities are of the opinion that since value as per rule 7 of the Customs Valuation (Determination of value of Imported Goods) Rules,2007 can be determined at ₹ 4,00,000, there is no need to apply rule 8 of the Customs Valuation (Determination of value of Imported Goods) Rules, 2007.

Can the request of Mr. Marsh be legally acceptable? If so, compute the assessable value under the Customs Act, 1962. **(4 Marks)**

3. (a) Vishesh Pvt. Ltd. of Chennai, Tamil Nadu, exclusively manufactures and sells product 'O2C' which is exempt from GST vide notifications with certain taxable supplies. The company sells product 'O2C' only within Tamil Nadu and it is registered under GST under regular scheme. Further, all the inward supplies of the company are taxable under forward charge. The company expects the sales to grow in the current year. Owing to the growing demand for the product, the company decided to increase its production capacity and purchased additional machinery exclusively used for manufacturing 'O2C' on 1st August. The purchase price of such machinery was ₹ 45 lakh (exclusive of GST@ 18%).

However, with effect from 1st December, exemption available on 'O2C' was withdrawn by the Central Government and GST @ 12% was imposed thereon. Can Vishesh Pvt. Ltd take input tax credit on additional machinery purchased exclusively for manufacturing 'O2C'? If yes, then when and how much credit can be availed?

Advice Vishesh Pvt. Ltd. on the above issues with reference to the provisions of GST law.

Correct provisions of law should form the part of your answer. **(5 Marks)**

- (b) Kanhaiya Lal checked-in at the 'Royal Tourist Lodge' in Madurai on 15th March. The room rent for the same was ₹ 900 per day for a single room. She checked-out on 17th of March, and payment in respect to the same was received by the lodge via cheque at the time of checking-out and entered in the books on the same date. The lodge decided to issue her the invoice on the same date when the amount would get credited in its bank account.

The lodging of hotel rooms which was exempted upto ₹ 1,000 earlier became chargeable to tax from 18th March.

Under the GST law, determine the time of supply and taxability of the service of lodging in the hands of 'Royal Tourist Lodge' if the cheque gets credited into the bank account of 'Royal Tourist Lodge' on 20th of March.

Note: Assume that all the days covered in the above case are working days.

(5 Marks)

- (c) After visiting USA for a month, Mrs. and Mr. Chauhan (Indian residents aged 40 and 45 years respectively) brought to India a laptop computer valued at ₹ 80,000, used personal effects valued at ₹ 90,000 and a personal computer for ₹ 52,000. What is the customs duty payable? Ignore Agriculture infrastructure and development cess. **(4 Marks)**

4. (a) Raizada Operators Limited (ROL) is registered under GST in the State of Karnataka as an Electronic Commerce Operator (ECO). It owns and operates a web portal which supplies various goods and services on behalf of various sellers/service providers to its ultimate customers. Details of supplies undertaken through ROL in the month of October are as under:
- (i) Sale of goods worth ₹ 1,47,500/- (including GST) by ABC Ltd., registered supplier of Rajasthan to BMC Ltd., Gujarat. Also, goods worth taxable value of ₹ 1,40,000 sold by ABC Ltd., Rajasthan to BMC Ltd., Gujarat in the month of September were returned back in the month of October.

- (ii) Value of services provided from 21st October to 30th October by way of transportation of passengers by motor vehicles by Suzen Ltd., registered under GST in Karnataka to Zian Ltd., registered under GST in Karnataka amounting to ₹ 5,50,000/- (it includes ₹ 1,50,000 against transportation services provided by omnibus).
- (iii) Miss Sachi of Mumbai books a room for 3 days and 2 nights in Ashoka Palace, Jodhpur, Rajasthan through Maheshmati Resorts Ltd. (MRL), also an ECO registered under GST in Karnataka. MRL is integrated with ROL who has an agreement with Ashoka Palace. Ashoka Palace is registered under GST in Rajasthan and raises an invoice for ₹ 1,50,000 to Miss Sachi and receives ₹ 1,45,000 from ROL for the same.

All the figures given above are exclusive of GST except wherever specified separately. Assume rate of CGST and SGST to be 9% each and IGST to be 18% on all inward and outward supplies of goods and services. Compute the amount of TCS to be collected by ROL for the month of October.

Working notes should form part of your answer.

(5 Marks)

- (b) Elegant Cosmetics Ltd. has multiple wholesale outlets of cosmetic products in Mumbai, Maharashtra. It receives an order for cosmetics worth ₹ 1,20,000 (inclusive of GST leviable @ 18%) from Rajendra, owner of a retail cosmetic store in Delhi. While checking the stock, it is found that order worth ₹ 55,000 can be fulfilled from the company's Dadar (Mumbai) store and remaining goods worth ₹ 65,000 can be sent from its Malad (Mumbai) store. Both the stores are instructed to issue separate invoices for the goods sent to Rajendra. The goods are transported to Rajendra in Delhi, in a single conveyance owned by Paridhi Transporters.

You are required to advise Elegant Cosmetics Ltd. with regard to issuance of e-way bill(s).

(5 Marks)

- (c) Mr. Jatin, an importer, had made provisional payment of customs duty of ₹ 2,00,000 under section 18 of the Customs Act, 1962 on 17th July, 2024, along with a security of ₹ 1,00,000 towards provisional release of goods. Final assessment was completed on 15th October, 2024 with a duty assessed as ₹ 50,000. The refund order of ₹ 50,000 and the order of release of security of ₹ 1,00,000 was issued on the same day (15th October, 2024).

Mr. Jatin had filed a refund application on 20th October, 2024 alongwith necessary documents. On perusal of the refund application, proper officer had found some deficiencies which were communicated to Mr. Jatin.

Mr. Jatin had submitted the required additional documents and proper officer had issued an acknowledgement on 5th November, 2024. Refund was paid to him on 25th March, 2025.

You are required to compute interest receivable by Mr. Jatin under section 18 of the Customs Act, 1962 on amount of duty and on amount of security if any.

Calculation should be nearest to one rupee and assume 366 days in the year.

(4 Marks)

5. (a) Shubham intends to start selling certain goods in Delhi. However, he is not able to determine (i) the classification of the goods proposed to be supplied by him [as the classification of said goods has been contentious] and (ii) the place of supply if he supplies said goods from Delhi to buyers in U.S.

Shubham's tax advisor has advised him to apply for the advance ruling in respect of these issues. He told Shubham that the advance ruling would bring him certainty and transparency in respect of the said issues and would avoid litigation later. Shubham agreed with his view, but has some apprehensions.

In view of the information given above, you are required to advise Shubham with respect to following:

- (i) The tax advisor asks Shubham to get registered under GST law before applying for the advance ruling as only a registered person can apply for the same. Whether Shubham needs to get registered?
- (ii) Shubham is apprehensive that if at all advance ruling is permitted to be sought, he has to seek it every year. Whether Shubham's apprehension is correct?
- (iii) The tax advisor is of the view that the order of Authority for Advance Ruling (AAR) is final and is not appealable. Whether the tax advisor's view is correct?
- (iv) Goldy - Shubham's friend - is a supplier registered in Delhi. He is engaged in supply of the goods, which Shubham proposes to supply at the same commercial level that Shubham proposes to adopt.

He intends to apply the classification of the goods as decided in the advance ruling order to be obtained by Shubham, to the goods supplied by him in Delhi. Whether Goldy can do so? **(5 Marks)**

- (b) Prachi & Co. self-assessed its CGST liability as ₹ 90,000 for the month of April, but failed to make the payment.

Subsequently, the Department initiated penal proceedings against Prachi & Co. for recovery of penalty under section 74A of the CGST Act, 2017 for failure to pay GST and issued show cause notice on 10th August.

Prachi & Co. deposited the tax along with interest on 25th August and informed the Department on the same day. Department is contending that he is liable to pay a penalty of ₹ 45,000 (i.e. 50% of ₹ 90,000) under the CGST Act, 2017.

Examine the correctness of the stand taken by the Department with reference to the provisions of the CGST Act, 2017. Explain the relevant provisions in brief.

(5 Marks)

- (c) RSM Ltd. has imported inputs without payment of duty under Advance Authorization. The CIF value of such inputs is ₹ 10,00,000. The inputs are processed and the final product is exported. The exports made by RSM Ltd. are subject to general rate of value addition prescribed under Advance Authorization Scheme. No other input is being used by RSM Ltd. in the processing. What should be the minimum FOB value of the exports made by the RSM Ltd. as per the provisions of Advance Authorization under FTP? **(4 Marks)**

6. (a) 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 of the CGST Act, 2017. **(6 Marks)**

- (b) Section 158(1) of the CGST Act, 2017 lays down that the information obtained by a public servant from the record of any proceeding under the CGST Act, 2017 is confidential and cannot be disclosed.

Is there any exception to this rule? Discuss in brief. **(4 Marks)**

OR

- (b) Who can order for search and seizure under the provisions of the CGST Act, 2017? **(4 Marks)**

- (c) What is the purpose of including General Rules of Interpretation of First Schedule in Customs Tariff? Do they form part of the Tariff Schedule? Explain the Akin Rule of interpretation. **(4 Marks)**