

MOCK TEST PAPER 1
FINAL COURSE: GROUP – II
PAPER 8: INDIRECT TAX LAWS

Maximum Marks: 100 Marks

Time Allowed: 3 Hours

Notes:

- (i) Working Notes should form part of the answer. However, in answers to Question in Division A, working notes are not required.
- (ii) Wherever necessary, suitable assumptions may be made by the candidates and disclosed by way of a note.
- (iii) All questions should be answered on the basis of position of (i) GST law as amended by the Finance Act, 2022 including significant notifications and circulars and other legislative amendments made, up to 30th April, 2023 and (ii) Customs law as amended by the Finance Act, 2022 including significant notifications and circulars and other legislative amendments made, up to 30th April, 2023.

Division A: Multiple Choice Questions (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.

Each MCQ under Question No. 1 & 2 carries 2 Marks each

Karim Associates is a partnership firm registered under GST in the State of Rajasthan. In the month of July, following transactions were made by Karim Associates:

- (a) Purchase of commodity X on 1st July from registered person for an amount of ₹ 5,00,000 at the rate of ₹ 1,000 per tonne from the open market. The said commodity was deposited in the warehouse of NCDEX Ltd. (an agricultural commodity exchange) in Rajasthan as a security against transactions entered by Karim Associates on the same day.
- (b) In order to hedge the aforesaid transaction, on 1st July, Karim Associates undertook a derivative sale transaction in futures contract for the month of August at NCDEX at the rate of ₹ 1,100 per tonne.
- (c) Karim Associates took subscription for an AI (Artificial Intelligence) based platform from an unrelated party, ABC Inc (a company based in US) to get real time updates on the pricing of commodity X in the international market. ABC Inc charged ₹ 50,000 for such subscription. The invoice was issued to Karim Associates on 1st July, but the payment was made to ABC Inc on 20th August.
- (d) NCDEX charges rent from Karim Associates at the rate of ₹ 10,000 per month and service charges at the rate of ₹ 20,000 per month.
- (e) On the date of expiry of future contract of the month of August, i.e. 31st August for commodity X, the rate of commodity X was ₹ 900 per tonne. Karim Associates squared off the contract (without physical delivery) for the month of August at the same rate.
- (f) NCDEX charged brokerage on the transactions (both purchase and sale of derivative contract separately) at the rate of ₹ 5,000 per contract from Karim Associates in the month when such transaction was entered and when such transaction was squared off.
- (g) On the purchase of commodity X, additional levy in form of Mandi Tax was applicable at the rate of ₹ 10 per tonne which is not included in the rate per tonne under point (a) above.

All the amounts given above are exclusive of GST unless otherwise provided. The opening balance of input tax credit for the relevant tax period of Karim Associates is Nil. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.

Assume that there is no other outward or inward supply transaction apart from aforesaid transactions, in the months of July and August.

GST is applicable in the aforesaid case scenario at the following rates unless otherwise specified:

- I. Intra-State supply – 9% CGST and 9% SGST
- II. Inter-State supply – 18% IGST

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 5 below:-

- 1 Compute the taxable value of inward supply of commodity X for Karim Associates in the month of July.
 - (a) ₹ 5,00,000
 - (b) ₹ 5,50,000
 - (c) ₹ 5,55,000
 - (d) ₹ 5,05,000
 - 2 Compute the value of outward supply made by Karim Associates in the month of August.
 - (a) Nil
 - (b) ₹ 5,55,000
 - (c) ₹ 5,60,000
 - (d) ₹ 5,00,000
 - 3 What is the time of supply for subscription of AI based platform by Karim Associates?
 - (a) July 1
 - (b) August 31
 - (c) August 20
 - (d) July 31
 - 4 Compute the net GST payable in cash by Karim Associates for the month of August.
 - (a) Nil
 - (b) ₹ 2,700
 - (c) ₹ 81,000
 - (d) ₹ 9,000
 - 5 Compute the input tax credit balance available (before reversal, if any) with Karim Associates for the month of July.
 - (a) ₹ 9,000
 - (b) ₹ 16,200
 - (c) ₹ 97,200
 - (d) Nil
2. Eagle Air is an airline company operating domestic as well as international flights. The head office of Eagle Air is in Mumbai and the company has also obtained registration under GST in each of the States from where the flight operations are being conducted.
- During the month of January, following transactions were undertaken by it:
- (i) Eagle Air sold air tickets worth ₹ 5,00,000 during the month from its head office and the breakup of air fare is as follows:

Basic fare excluding GST – ₹ 4,00,000

Passenger Service Fee (PSF) and User Development Fee (UDF) inclusive of GST – ₹ 1,00,000

Both PSF and UDF are statutory fees which are required to be collected by the airlines as per Government directions and authorization given to airlines. The aforesaid amount of PSF and UDF are inclusive of GST @ 18%. PSF and UDF are remitted by the airlines to the airport authority. Further, the amount of PSF and UDF is separately disclosed in the invoice issued to customers by Eagle Air along with applicable GST. The airport authority pays an amount of 5% of PSF and UDF (inclusive of GST amount) collected as collection charges to the airlines on which GST is applicable. There is no levy of PSF and UDF on the tickets booked by Eagle Air for its own crew or other employees.

- (ii) Eagle Air (Head Office) has collaborated with Sunshine India, an online travel portal, providing services to the customers by way of booking air tickets through its electronic commerce platform and registered under GST in the State of Maharashtra. During the month, Sunshine India booked tickets for ₹ 2,00,000 (base fare excluding GST, PSF and UDF) for the customers of Eagle Air. The amount was remitted by Sunshine India to Eagle Air after required adjustments as per GST law in terms of tax collection at source @ 1% as IGST or @ 0.5% of CGST and @ 0.5% of SGST, as applicable. In addition to the aforesaid amount, Sunshine India charged commission from Eagle Air at the rate of 5% of the base fare of air tickets booked.
- (iii) Eagle Air (Head Office) charged 100% cancellation fee from the customers for bookings made in prior months. The amount of cancellation fee charged was ₹ 1,00,000 inclusive of GST. Instead of actually collecting the cancellation fee from the customers, such amount was adjusted against the booking amount and GST discharged at the time of initial bookings. However, the PSF and UDF amounting to ₹ 10,000 (inclusive of GST) charged from the customers against such bookings were refunded.
- (iv) Eagle Air (Head Office) provided gifts in the form of air tickets to 10 of its employees based at its head office for an amount equivalent to ₹ 60,000 each. No amount was recovered from the employees for such air tickets.
- (v) Eagle Air has a corporate tie-up with Atithi Hotel, located in Rajasthan, for stay of its crew members. For January, the hotel issued an invoice of ₹ 5,00,000 in the name of Eagle Air, Head office, Mumbai.

Haryana office of Eagle Air has provided services by way of sale of online advertisement space to Boom Pvt. Ltd. (a company registered in the State of Haryana) for promotion of Boom Pvt. Ltd.'s products. The amount charged for such service by Haryana office of Eagle Air is ₹ 5,00,000.

All the amounts given above are exclusive of GST unless otherwise provided. The opening balance of Electronic Credit Ledger of Eagle Air and Sunshine India for the relevant tax period is nil. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled. Assume that there is no other outward or inward supply transaction apart from aforesaid transactions, in the month of January.

GST is applicable in the aforesaid case scenario @ 18%. (Ignore CGST, SGST and IGST bifurcation for the sake of simplicity.)

In case of cancellation of tickets, the airport authority and Eagle Air had an agreement that PSF and UDF related adjustment shall be finalized at the end of financial year, i.e., during the month of March. Further, separate GST invoice shall be issued to carry out such adjustment in books of accounts.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 6 to 10 below:

6. The gross GST liability of Mumbai Head Office of Eagle Air for the month of January is:
- ₹ 1,08,000
 - ₹ 72,000
 - ₹ 1,80,000
 - ₹ 2,16,900
7. Determine all kinds of credits available to Mumbai Head Office of Eagle Air for setting off against its GST liability for the month of January is:
- ₹ 3,800
 - ₹ 93,800
 - ₹ 6,800
 - ₹ 96,800
8. Assuming that the customers, in point (i) of the case scenario above, are registered customers and all other conditions for availment of input tax credit are complied with, the amount of input tax credit available to such customers would be:
- ₹ 90,000
 - ₹ 72,000
 - ₹ 87,254
 - ₹ 76,272
9. Choose the correct answer in relation to the transaction between Haryana office of Eagle Air and Boom Pvt. Ltd.:
- The service is in the nature of online information and database access or retrieval services and Boom Pvt. Ltd. is liable to pay IGST of ₹ 90,000.
 - The sale of advertisement space is a deemed sale of services as per Schedule II of CGST Act, 2017 and liable to CGST of ₹ 45,000 and SGST of ₹ 45,000.
 - Eagle Air is required to pay IGST of ₹ 90,000 and Boom Pvt. Ltd. is required to collect tax at source on consideration paid to Eagle Air.
 - Eagle Air is required to pay CGST of ₹ 45,000 and SGST of ₹ 45,000 and full credit shall be allowed to Boom Pvt. Ltd.
10. Sunshine India purchases 1000 air tickets in bulk for an amount of ₹ 1,000 per ticket from Eagle Air and provides booking of air ticket facility at its electronic portal to the customers on its own account. Sunshine India was able to sell only 800 air tickets for which the total amount collected from customers was ₹ 15,00,000. As per the agreement, the remaining 200 air tickets purchased by Sunshine India from Eagle Air lapsed, and amount was forfeited by Eagle Air. Rate of TCS is 1%.

Choose the correct statement.

- Sunshine India shall be liable to pay GST of ₹ 90,000 and deduct TCS of ₹ 10,000.
- Sunshine India is acting as an agent of Eagle Air and shall be liable to pay GST of ₹ 1,26,000 and no GST will be payable by Eagle Air separately.
- Sunshine India shall be liable to pay GST of ₹ 90,000 and Eagle Air shall be liable to pay GST of ₹ 1,80,000.
- Sunshine India shall be liable to pay GST of ₹ 1,57,500 and Eagle Air shall be liable to pay GST of ₹ 1,80,000.

11. Chilly Bells Private Limited, registered under GST in Chennai, Tamil Nadu, provided following outward supplies in the current year:

| Particulars | Amount (₹) | |
|--|------------|-----------|
| | Taxable | Exempt |
| Intra-State supplies | 40,00,000 | 15,00,000 |
| Inter-State supplies (zero-rated supplies) | 30,00,000 | 10,00,000 |
| Supply of goods procured from China directly from China to UK without such goods entering into India | 20,00,000 | - |
| Supply of goods imported from UK, in high seas, to a local vendor by way of endorsement of documents of title to the goods before clearance for home consumption | 5,50,000 | 6,00,000 |

Compute the aggregate turnover of Chilly Bells Private Limited under GST law for the current year.

- (a) ₹ 95,00,000
 (b) ₹ 1,26,50,000
 (c) ₹ 1,20,50,000
 (d) ₹ 1,15,00,000

(2 Marks)

12. Mr. Chandni, registered under GST in Delhi, is a domestic trader as also an exporter of whole-sale goods. His annual turnover and input tax details are as follows:

| | Turnover | Tax paid on inputs |
|----------------|-----------|--------------------|
| | ₹ | ₹ |
| Taxable goods | 90,00,000 | 9,00,000 |
| Exempt goods | 10,00,000 | 1,00,000 |
| Exported goods | 15,00,000 | 2,00,000 |

No GST is payable on exempt and exported goods. Mr. Chandni seeks your expert help in calculating the amount of ITC which he is eligible to claim under GST law. ITC admissible, in given case, is:

- (a) ₹ 12,00,000
 (b) ₹ 11,00,000
 (c) ₹ 10,00,000
 (d) ₹ 9,00,000

(2 Marks)

13. For which of the following acts done by a taxable person, inspection can be ordered under GST law?

- (i) Suppression of any transaction of supply of goods or services
 (ii) Suppression of stock of goods in hand
 (iii) Contravention of any of the provisions of the GST law to evade tax

Choose the most appropriate option.

- (a) (i), (ii)
 (b) (i), (iii)
 (c) (ii), (iii)
 (d) (i), (ii), (iii)

(1 Mark)

14. Mr. Mayank filed a claim for payment of duty drawback amounting to ₹ 50,000 on 30th July. However, the amount was received on 28th October. You are required to calculate the amount of interest payable to Mr. Mayank on the amount of duty drawback claimed.
- (a) ₹ 485
 (b) ₹1,212
 (c) ₹1,233
 (d) ₹493 (2 Marks)
15. LMP Exporters export shoes to USA. As per Foreign Trade Policy 2023, LMP Exporters shall be categorized as a Five Star Export House upon achieving the export performance of _____ Million USD in the current and preceding three financial years.
- (a) 3
 (b) 15
 (c) 200
 (d) 800 (2 Marks)
16. Which of the following statements is/are not correct for 'similar' goods' for valuation purposes under the Customs Act, 1962?
- (a) Similar goods although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable with the goods being valued having regard to the quality, reputation and the existence of trade mark.
 (b) Similar goods must necessarily be produced in the country in which goods being valued were produced.
 (c) Similar goods must always be produced by the same person who produced the goods being valued.
 (d) Both (a) and (b) (1 Mark)

Division B: Descriptive Questions (70 marks)

Question paper comprises of 6 questions. Answer Question No. 1 which is compulsory and any 4 out of the remaining 5 questions.

1. Aux-Supply Pvt. Ltd. is a registered manufacturer of auto parts in Kolkata, West Bengal. The company has a manufacturing facility registered under Factories Act, 1948 in Kolkata. It procures its inputs indigenously from both registered and unregistered suppliers located within as well as outside West Bengal as also imports some raw material from China.

The company reports the following details for a tax period:

| Payments | (₹) (in lakh) | Receipts | (₹) (in lakh) |
|---|---------------|----------|---------------|
| Raw material | 3.5 | Sales | 15 |
| Consumables | 1.25 | | |
| Transportation charges for bringing the raw material to factory | 0.70 | | |
| Salary paid to employees on rolls | 5.0 | | |
| Premium paid on life insurance policies taken for specified employees | 1.60 | | |
| Audit fee | 0.50 | | |

| | | | |
|--------------------|------|--|--|
| Telephone expenses | 0.30 | | |
| Bank charges | 0.10 | | |

All the above amounts are exclusive of all kinds of taxes, wherever applicable. However, the applicable taxes have also been paid by the company.

Further, following additional details are furnished by the company in respect of the payments and receipts reported by it:

- (i) Raw material amounting to ₹ 0.80 lakh is procured from Bihar and ₹ 1.5 lakh is imported from China. Basic customs duty of ₹ 0.15 lakh, social welfare surcharge of ₹ 0.015 lakh and integrated tax of ₹ 0.2997 lakh are paid on the imported raw material.

Remaining raw material is procured from suppliers located in West Bengal. Out of such raw material, raw material worth ₹ 0.30 lakh is procured from unregistered suppliers; the remaining raw material is procured from registered suppliers.

Further, raw material worth ₹ 0.05 lakh purchased from registered supplier located in West Bengal has been destroyed due to seepage problem in the factory and thus, could not be used in the manufacturing process.

- (ii) Consumables are procured from registered suppliers located in Kolkata and include diesel worth ₹ 0.25 lakh for running the generator in the factory.
- (iii) Transportation charges comprise of ₹ 0.60 lakh paid to Goods Transport Agency (GTA) in Kolkata and ₹ 0.10 lakh paid to horse pulled carts. GST applicable on the services of GTA is 5%.
- (iv) Life insurance policies for specified employees have been taken by the company to fulfill a statutory obligation in this regard. The life insurance service provider is registered in West Bengal.
- (v) Audit fee is paid to M/s S K Garg & Co., a firm of Chartered Accountants registered in West Bengal, for the statutory audit of the preceding financial year.
- (vi) Telephone expenses pertain to bills for landline phone installed at the factory and mobile phones given to employees for official use. The telecom service provider is registered in West Bengal.
- (vii) Bank charges are towards company's current account maintained with a Private Sector Bank registered in West Bengal.
- (viii) The breakup of sales is as under:
Sales in West Bengal – ₹ 7 lakh
Sales in States other than West Bengal – ₹ 3 lakh
Export under LUT – ₹ 5 lakh
- (ix) The opening balance of ITC with the company for the tax period is:
CGST - ₹ 0.15 lakh
SGST - ₹ 0.08 lakh
IGST - ₹ 0.09 lakh

Compute (i) Total ITC available with Aux-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 Aux-Supply Pvt. Ltd. for the tax period.

Note-

- (i) CGST, SGST & IGST rates to be 9%, 9% and 18% respectively, wherever applicable.

- (ii) The necessary conditions for availing ITC have been complied with by Aux-Supply Pvt. Ltd., wherever applicable.

You are required to make suitable assumptions, wherever necessary.

(14 Marks)

2. (a) M/s SIP, a proprietary firm registered under GST, is engaged in providing various services under one roof. The firm provides the following information pertaining to supplies made/input services availed by it during the month of March:

| S. No. | Particulars | Amount (₹) |
|--------|--|---------------|
| 1. | Amount collected for loading, unloading, packing and warehousing of potato chips | 15,000 |
| 2. | Fees paid for yoga camp conducted by a charitable trust registered under section 12AB of the Income-tax Act, 1961 for employees of the firm | 20,000 |
| 3. | Interest received on fixed deposits with APNA Bank by the firm | 30,000 |
| 4. | Professional services provided to foreign diplomatic mission located in India | 50,000 |
| 5. | Recovery agent services provided to ABC Finance Ltd. - an NBFC located in Delhi | 1,00,000 |
| 6. | Security services (by way of supply of security personnel) provided to XYZ Ltd. - a registered person under GST | 80,000 |
| 7. | Receipts from running an educational institution (a Senior Secondary School) for services provided to its students (including receipts for providing residential dwelling service of ₹ 18,20,000 by the institution to the students) | 35,00,000 |
| 8. | Supply value including cost of fuel for provision of renting of motor vehicle for transportation of passengers' service to NPS Ltd. | 88,000 |

Determine the GST liability (inclusive of liability for the supplies received also) of M/s SIP for the month of March with necessary explanation for treatment of each item. Rate of tax for both inward and outward supply is CGST and SGST @ 9% each except for the service of renting a vehicle for transportation of passengers for which CGST and SGST @ 2.5% each is applicable. All the supplies are intra-State only. All amounts given hereunder are exclusive of GST. **(9 Marks)**

- (b) From the particulars given below, find out the assessable value of the imported goods under the Customs Act, 1962:

| | US \$ |
|--|--------|
| (i) Cost of the machine at the factory of the exporter | 10,000 |
| (ii) Transport charges from the factory of exporter to the port for shipment | 500 |
| (iii) Handling charges paid for loading the machine in the ship | 50 |
| (iv) Buying commission paid by the importer | 50 |
| (v) Freight charges from exporting country to India | 1,000 |

(vi) Exchange rate to be considered: 1\$ = ₹ 70

(vii) Actual insurance charges paid are not ascertainable **(5 Marks)**

3. (a) TN Ltd. (registered in Rajasthan) received legal services from an attorney in UK (unrelated person) in relation to registration of a trademark in UK. A consideration of £ 8,000 was paid by the company to the attorney in UK.

Determine the place of supply for the service and suggest if TN Ltd. is required to pay tax under reverse charge on this transaction. **(5 Marks)**

- (b) K Ltd., Mumbai, holds 51% of shares of WS Inc., a USA based company. WS Inc. provides business auxiliary services to K Ltd. From the following details, determine the time of supply of service provided by WS Inc:

| | |
|---|--------------------------------|
| Agreed consideration | US \$1,00,000 |
| Date on which services are provided by WS Inc. | 16th June |
| Date on which invoice is issued by WS Inc. | 19th August |
| Date of debit in the books of account of K Ltd. | 30th September |
| Date on which payment is made by K Ltd. | 23rd December (4 Marks) |

- (c) Mr. Raj has imported a machine from Japan in June, 2022 for ₹ 50 lakh. However, the machine was exported back in December, 2022 for repairs. The supplier has agreed to carry out the repairs as the machine was still in warranty period, which would normally take 6 months. The fair cost of the repairs will cost ₹ 10 lakh. In the meantime, Mr. Raj has requested the supplier to provide him another machine so that he can carry out his operations without hindrance. Acceding to the request, the supplier has provided him with another machine which was imported during February, 2023. The value of the new machine is ₹ 55 lakh. Freight charges incurred for transportation of goods from load port to port of importation were ₹ 2 lakh. You are required to compute the assessable value and total duty payable for the above transaction of replacement. Customs duty is 10% and IGST is 12%. Social Welfare Surcharge is to be taken at 10%. Make suitable assumptions wherever required. **(5 Marks)**

4. (a) With the help of the following information in the case of M/s Jay Enterprises, Jaipur (Rajasthan) for the financial year, determine the aggregate turnover for the purpose of registration under the CGST Act. Also, determine whether M/s Jay Enterprises is liable to obtain registration under GST law.

| Sl. No. | Particulars | Amount (₹) |
|---------|---|------------|
| (i) | Sale of diesel on which VAT is levied by Rajasthan Government. | 1,00,000 |
| (ii) | Supply of goods, after completion of job work, from the place of Jay Enterprises directly by principal by declaring the place of M/s Jay Enterprises as its additional place of business. | 3,00,000 |
| (iii) | Export of goods to England (U.K.) | 5,00,000 |
| (iv) | Supply to its own additional place of business in Rajasthan without consideration (Open Market Value of such goods is ₹ 5,00,000) | |
| (v) | Outward supply of services on which GST is to be paid by recipient under reverse charge. | 1,00,000 |

All the above amounts are excluding GST.

You are required to provide reasons for treatment of various items given above. **(5 Marks)**

- (b) State whether the provisions pertaining to tax collected at source under section 52, will be applicable in below mentioned scenarios -

- (i) Tipan sells watch on its own through its own website
- (ii) XYZ limited who is dealer of Tipan brand sells watches through Slipkart, an electronic commerce operator. **(4 Marks)**
- (c) Rusi Clinton, aged 36, is a tourist of US origin. He has come to India on a travel visa and carries with him the following articles as part of baggage:

| Particulars | Value in ₹ |
|-----------------------|------------|
| Used personal effects | 50,000 |
| Travel souvenirs | 50,000 |
| Laptop | 1,20,000 |
| 1.5 litres wine | 5,000 |
| Mobile phone | 9,000 |

With reference to the Baggage Rules, 2016, determine customs duty payable. Ignore agriculture infrastructure and development cess. **(5 Marks)**

5. (a) Krish Pvt. Ltd. received an adjudication order demanding CGST and SGST of ₹ 200 crore each. Krish Pvt. Ltd. filed an appeal to Appellate Authority contesting the entire demand after depositing the mandatory pre-deposit amount. The Appellate Authority heard the appeal and decided in favour of the Department confirming the entire demand. The company filed an appeal to the Appellate Tribunal after depositing the mandatory pre-deposit amount. Determine the mandatory pre-deposit amount required to be deposited under GST law with Appellate Authority and Appellate Tribunal by Krish Pvt. Ltd. while filing appeal. **(5 Marks)**
- (b) Adi Private Limited, registered under GST in Uttar Pradesh, instructed Mahesh Transporters to deliver certain taxable goods to Mahavir Enterprises in Uttar Pradesh on 10th January 2022. The value of the goods is ₹ 6,80,000 which are chargeable to CGST and SGST each @ 9%. While the goods were in transit, proper officer intercepted the goods and the truck in which goods were being transported. However, the driver of the truck failed to tender any document in relation to the goods in movement. The proper officer, after conducting the physical verification of the goods and the truck, decided to seize the goods and the truck and issued a notice specifying the penalty payable by Adi Private Limited after giving it an opportunity of being heard.
- You are required to determine the amount of total penalty payable under GST law if Adinath Private Limited does not come forward for the payment of penalty. **(4 Marks)**
- (c) Sun Traders imported goods from Japan and got them warehoused. Subsequently, a local vendor approached Sun Traders for purchasing said goods, but it first wishes to check the goods to ensure that the goods match its requirements. Can Sun Traders show the goods to the local vendor for sale? You are required to advise Sun Traders with regard to its right to deal with the warehoused goods under the Customs Act, 1962. **(5 Marks)**
6. (a) Manu Services Ltd. is a supplier of management consultancy services registered in Haryana. It has approached you to ascertain the period for which the books of accounts or other records need to be maintained? **(5 Marks)**
- (b) When shall the particulars relating to any proceedings or prosecution be published under GST laws? Discuss the relevant provisions. **(4 Marks)**
- (c) Write a short note on the import of samples and gifts as per the provisions of the Foreign Trade Policy 2023. **(5 Marks)**