

**CA Final (Sep 2025)**  
**IDT – Answer Key Mock Test Paper (By CA Akshansh Garg)**

**Part A – Case Scenario based MCQs (30 Marks)**

**Case Scenario 1 (2 markseach)**

1. (d) ₹ 5,05,000
2. (a) Nil
3. (c) August 20
4. (d) ₹ 9,000
5. (c) ₹ 97,200

**Case Scenario 2 (2 markseach)**

6. (d) ₹ 2,16,900
7. (a) ₹ 2,800
8. (c) ₹ 87,254
9. (d) Zoom Air is required to pay CGST of ₹ 45,000 and SGST of ₹ 45,000 and full credit shall be allowed to Amazing Pvt. Ltd.
10. (c) Supertrip India shall be liable to pay net GST of ₹ 90,000 and Zoom Air shall be liable to pay GST of ₹ 1,80,000.

**Case Scenario 3 (2 markseach)**

11. (d) ₹ 1,19,16,000
12. (a) ₹ 99,54,000
13. (c) Infotel is a pure agent of the subscribing customer.
14. (c) GST on amount of ₹ 3,000 shall be charged at the rate of 18%.
15. (b) No, because the refund application was filed beyond the time limit prescribed under section 26 of the Customs Act, 1962.

**Part B – Descriptive Questions (70 Marks)**

**A1.**

**(14 marks)**

**Computation of minimum net GST payable in cash for the month of August, 2025**

S. No.	Particulars	Amount (₹)	CGST (₹)	SGST (₹)	IGST (₹)
(i)	Supply of goods to an agent [Value of inter-State supply of goods to agent shall be: (i) Open Market Value (₹5,00,000) or (ii) 90% of the price of goods of like kind and quality charged by recipient to unrelated customer (₹ 5,60,000 × 90%), at the option of owner. Since the company wishes to choose most beneficial option, least of the two values has been taken.]	5,00,000  0.5	-	-	90,000 [5,00,000 × 18%]  0.5
(ii)	Futures derivatives contract [Futures derivative contracts with no delivery option qualify as securities. They are neither goods nor services in terms of Schedule III of the CGST Act, 2017. Thus, given transaction is not a supply.]	20,00,000	-	-	-
(iii)	Free training to agents [Services provided by the company to agents without consideration is not deemed as supply in terms of para 3 of Schedule-I since only goods supplied by principal to agent are covered therein. Further, such services are also not covered in para 2 of Schedule I as agents are not related persons.] <sup>1</sup>	1,00,000	-	-	-
(iv)	Passenger transportation service [Passenger transportation service provided by public transport, other than predominantly for tourism purpose, in a vessel between places located in India is exempt.] <sup>0.5</sup>	1,20,000	-	-	-
(v)	Intra-State supply as Direct Selling Agent (DSA) [Taxable under forward charge. Reverse Charge Mechanism is not applicable since services are provided by a body corporate and not by an individual DSA.]	5,00,000  0.5	45,000 [5,00,000 × 9%]	45,000 [5,00,000 × 9%]	-
(vi)	Amount received from Keyur Das Private Limited for sponsorship of business exhibition (Since supplier is body corporate hence taxable under FCM)	7,00,000  0.5	63,000 [7,00,000 × 9%]	63,000 [7,00,000 × 9%]	-

(vii)	Corporate guarantee provided to Shruti Limited [Supply of service between related parties even when made without any consideration is deemed supply in terms of Schedule I. Further, value of corporate guarantee, in terms of rule 28(2), will be higher of: (i) 1% of the amount of such guarantee offered per annum ( $\text{₹} 10,00,000 \times 1\% \times 2$ ) or (ii) Actual consideration]	10,00,000	-	-	1,80,000 [10,00,000 x 18%]
(viii)	Inter-State transfer of taxable items to Kerala branch [Since recipient is not eligible for full ITC and goods are not intended for further supply as such by the recipient, value of supply of goods to branch shall be open market value.]	3,00,000	-	-	54,000 [3,00,000 × 18%]
(ix)	Export of consultancy services [As per section 2(6) of the IGST Act, 2017, an activity is treated as export of service if, inter alia, payment for the service is received in convertible foreign exchange or in Indian rupees wherever permitted by the RBI. Since in case of exports to Nepal, RBI regulations allow receipt of payment in Indian rupees, exports of services to Nepal are treated as 'normal exports. Export of services is a zero-rated supply in terms of section 16(1)(a) of the IGST Act, 2017. A zero-rated supply can be made without payment of tax under a LUT in terms of section 16(3)(a) of that Act.]	20,00,000	-	-	-
(x)	Hostel Services provided (Exemption is available only if minimum stay is 90 days and monthly rent is upto ₹ 20,000)	10,00,000	90,000 [10,00,000 x 9%]	90,000 [10,00,000 x 9%]	-
	<b>Total output tax</b>		<b>1,98,000</b>	<b>1,98,000</b>	<b>3,24,000</b>
	Less: ITC available for set off [Refer note below]		35,179	35,179	36,000
	<b>GST payable in cash (rounded off)</b>		<b>1,62,821</b>	<b>1,62,821</b>	<b>2,88,000</b>
	Add: RCM Liability (See Note 1)				3,00,000
	<b>Net minimum (Cash)</b>		<b>1,62,821</b>	<b>1,62,821</b>	<b>5,88,000</b>

**Note - Computation of eligible ITC available for set off**

S. No.	Particulars	Amount (₹)	CGST (₹)	SGST (₹)	IGST (₹)
	HR training availed [It is intra-State supply as place of supply of training services provided to registered person is location of recipient, i.e. Rajasthan. Further, ITC of services used in course or furtherance of business is available.]	4,00,000	36,000 [4,00,000 x 9%]	36,000 [4,00,000 x 9%]	-
1	Machine purchased [It is intra-State supply since place of supply in case of goods not involving movement of goods is location of goods at the time of delivery to recipient, viz. Gujarat. However, ITC of the same will not be available as CGST/SGST of one State cannot be utilized for discharging of CGST/SGST liability of another State.]	1,00,000	-	-	-
	Two wheelers purchased [It is inter-State supply since place of supply is Jaipur and location of supplier is Tamil Nadu. ITC is not blocked as it is eligible on two-wheelers with engine capacity of upto 25cc.] 0.5	2,00,000	-	-	36,000 [2,00,000 x 18%]  0.5

	Cars taken on rental basis from Mr. Parv 1 [Tax on renting of motor car services wherein cost of fuel is included in consideration provided by a non-body corporate to a body corporate and invoice is issued charging CGST/SGST @ 2.5% is payable under reverse charge. Time of supply of such services is 1 <sup>st</sup> Sept. being earlier of date of payment, or date immediately following 60 days since issue of invoice by the supplier. Since the time of supply of renting of motor car services in the given case does not fall in August, tax liability on the same does not arise in said month. Further, ITC on renting of motor car services received is blocked since the recipient – X Ltd. is not in the same line of business.]		-	-	-
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### Computation of eligible ITC available for set-off

	Common credit [ITC availed on HR training is common credit.]		36,000	36,000	
	Less: ITC attributable to exempt supplies [Common credit x (Exempt turnover / Total turnover)] to be reversed [₹ 36,000 x ₹ 1,40,000/₹ 61,40,000] <sup>1</sup>		821 0.5	821	
	Total Exempt Turnover = Exempt ferry service (₹ 1,20,000) + value of security (₹ 20,000) = ₹ 1,40,000				
	Value of exempt supply includes transactions in securities and value of transactions in securities is 1% of sale value of security =1% of ₹ 20,00,000 = ₹ 20,000				
	<b>Eligible ITC out of common credit</b>		<b>35,179</b>	<b>35,179</b>	<sup>1</sup>
	Add: ITC on two-wheelers used exclusively in relation to taxable products				36,000
	<b>Eligible ITC available for set off</b>		<b>35,179</b>	<b>35,179</b>	<b>36,000</b>

#### Note:

1. In case of supply received from unregistered person where tax is to be paid by recipient under RCM and where invoice is to be issued by the recipient (self-invoicing), the relevant FY for calculation of time limit for availment of ITC u/s 16(4) will be the FY in which invoice has been issued by recipient.

However, in the given case supply is received from registered person, so above provision will not apply and last date of availing ITC for FY 23-24 will be 30<sup>th</sup> Nov 24 or Actual date of filing of return for FY 23-24 (Last date is 31<sup>st</sup> Dec 24). <sup>1</sup>

Hence, X Ltd will not be able to claim ITC.

2. The condition for making the payment for the supply within 180 days does not apply to reverse charge. Thus, ITC on ₹ 5,00,000 will not be affected. <sup>1</sup>

**A2(a).**

1

**(4 marks)**

A Public Sector Undertaking is required to deduct tax @ 2% (on inter-State supplies) from payment made to the supplier of taxable services where the total value of such supply, excluding tax indicated in the invoice, under a contract, exceeds ₹ 2,50,000.

Value of supplies excluding tax are

₹ 10,50,000 (₹ 12,39,000 × 100/118) and 0.5

₹ 15,50,000 (₹ 18,39,000 × 100/118) 0.5

Further, in the given case, since the location of supplier is Maharashtra and place of supply of services provided by Mr. Raj to SSA Corporation is the location of recipient, viz. Karnataka, said services provided at both Mumbai and Bengaluru events are inter-State supplies. 1

Accordingly, in the given case, SSA Corporation is required to deduct tax as follows:

(i) ₹ 10,50,000 × 2% = ₹ 21,000 (IGST) 0.5

(ii) ₹ 15,50,000 × 2% = ₹ 31,000 (IGST) 0.5

**A2(b).**

**(5 marks)**

**Computation of value of taxable supply of Black Chilli Ltd.**

S.No.	Particulars	₹
(i)	Price of taxable goods	15,00,000
(ii)	Post delivery charges [Anything done by the supplier in respect of supply of goods other than delivery of goods is not includible in value]	- 1
(iii)	Subsidy received from NGO [Since subsidy is received from non-Govt body & directly linked to price, same is includible in value of supply]	- 1
(iv)	Subsidy received from State Govt. [Since the price of ₹ 15 lakhs is after considering subsidy only]	- 1
(v)	Interest received [₹ 12,000 / 112 x 100]	10,714 1
Less:	Additional 1% discount at year end [Post supply discount hence not to be deducted from value]	- 0.5
<b>Value of taxable supply</b>		<b>15,10,714</b> 0.5

**A2(c).**

**(5 marks)**

The value of the imported goods is determined under rule 8 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as Import Valuation Rules) if the same cannot be determined under the earlier rules. However, the order of application of rules 7 and 8 can be reversed at the request of the importer and with the approval of the proper officer.

Thus, request of Mr. Shyam for determination of value under rule 8 is legally acceptable, if the same is also approved by the proper officer.

Assuming that the request of Mr. Shyam has been approved by the proper officer, the assessable value of the imported goods under rule 8 will be the sum of-

- the cost of materials and fabrication or other processing;
- an amount for profit and general expenses
- the cost or value of all other expenses under rule 10(2) of the said rules.

**Computation of assessable value**

Particulars	Amount (\$)
Cost of materials	2,000
Add: Fabrication charges	1,000
Other chargeable expenses	400
Other indirect costs	<u>250</u>
Cost of the goods at Mr. Ram's factory	0.5 3,650
Add: Net profit margin @ 20% of FOB, i.e. 25% of total cost	1,000
Total cost till US port = Cost of the goods at factory + Freight from factory to US port and loading charges at US port = \$ 4,000 [\$ 3,650 + \$ 250 + \$ 100]	1
FOB value = Total cost till port + profit = \$ 5,000 (\$ 4,000 + \$ 1,000)	1
Add: Freight & loading/unloading charges [In case of import by air, the cost of transport, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation are restricted to 20% of FOB value]	1,000 0.5
Add: Insurance charges	0.5 <u>50</u>
Assessable value	0.5 5,700
<b>Assessable value in Indian Rupees (Exchange rate - ₹ 70 per \$)</b>	<b>1 3,99,000</b>

**A3(a).**

**(6 marks)**

Section 2(13) defines “intermediary” to mean a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account. 1

In the given case, media owner invoices the foreign client directly and the foreign client pays the media owner directly for providing media space & broadcast of advertisement to foreign client. 1

Thus, Nova Ad Solutions is an intermediary and accordingly the place of supply in respect of the said services is determined as per section 13(8) i.e., location of supplier. 1

Hence PoS will be Jaipur. 1

As per section 2(6) of the IGST Act, 2017, export of services means the supply of any service when, – 1 = all 5 conditions

- the supplier of service is located in India;
- the recipient of service is located outside India;
- the place of supply of service is outside India;
- the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and
- the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8.

Since, in the given case, place of supply is in India, this transaction does not tantamount to export of service. 1

**A3(b).****(4 marks)**

The supply of gaming software is in the nature of OIDAR service. 0.5

The transaction is for personal consumption of Mr. Rohan Mehta and the payment has also been made from the personal bank account of Mr. Rohan Mehta and not from the bank account of his GST registered firm. Therefore, being an unregistered person receiving OIDAR service in taxable territory, Mr. Rohan Mehta is a non-taxable online recipient. 0.5

Services received from a provider of service located in a non-taxable territory by an individual in relation to any purpose other than commerce, industry or any other business or profession is exempt from IGST. However, such exemption is not available in case of OIDAR services. 1

Therefore, being an OIDAR service provided by a supplier located outside India and received by a non-taxable recipient, the same is liable to GST. 0.5

Tax on service supplied by any person located in a non-taxable territory to any person other than non-taxable online recipient is payable by the recipient of such service under reverse charge. Therefore, tax on OIDAR services provided by the company located in USA to Mr. Rohan Mehta, a non-taxable online recipient, will be payable by such company under forward charge. 1 0.5

**A3(c).****(4 marks)**

The Central Government has power to levy anti-dumping duty on dumped articles in accordance with the provisions of section 9A of the Customs Tariff Act, 1975 and the rules framed thereunder.

- (i) In a case where no provisional duty is imposed, the date of commencement of anti-dumping duty will be the date of publication of notification, imposing anti-dumping duty under section 9A(1), in the Official Gazette. 1
- (ii) In a case where provisional duty is imposed under section 9A(2), the date of commencement of anti-dumping duty will be the date of publication of notification, imposing provisional duty under section 9A(2), in the Official Gazette. 1
- (iii) In a case where anti-dumping duty is imposed retrospectively under section 9A(3) from a date prior to the date of imposition of provisional duty, the date of commencement of anti-dumping duty will be such prior date as may be notified in the notification imposing anti-dumping duty retrospectively, but not beyond 90 days from the date of such notification of provisional duty. 1

**A4(a).**

**(6 marks)**

**(a)** As per para 9 of Schedule III of the CGST Act, 2017, activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured is neither supply of goods nor supply of services and hence no GST is charged on the apportionment transaction.

However, the lead insurer (ABC Insurance Ltd.) is required to pay the entire GST (CGST and SGST or IGST, as applicable) on the full premium amount paid by the insured – Gyati Industries, of ₹ 50,00,000. The co-insurer – XYZ Insurance Ltd. does not pay GST on its share of the premium separately.

**(b)** As per para 10 of Schedule III of the CGST Act, 2017, services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer is neither supply of goods nor supply of services, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.

However, the reinsurer (PQR Reinsurers Ltd.) is liable to pay GST on the gross reinsurance premium payable by the insurer (₹ 20 lakh), inclusive of the ceding commission (₹ 1 lakh).

**A4(b).**

**(4 marks)**

Rule 59(6) provides that:

4 = any 4 cases

- (i) a registered person shall not be allowed to furnish the details of outward supplies in Form GSTR-1, if he has not furnished the return in Form GSTR-3B for the preceding month.
- (ii) a registered person, opting for QRMP scheme, shall not be allowed to furnish the details of outward supplies in Form GSTR-1 or using Invoice Furnishing Facility (IFF), if he has not furnished the return in Form GSTR-3B for preceding tax period.
- (iii) a registered person, to whom an intimation has been issued on the common portal under the provisions of rule 88C(1) in respect of a tax period, shall not be allowed to furnish the details of outward supplies in Form GSTR-1 or using IFF for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of rule 88C(2).
- (iv) a registered person, to whom an intimation has been issued on the common portal under the provisions of rule 88D(1) in respect of a tax period/periods, shall not be allowed to furnish Form GSTR-1/IFF for a subsequent tax period, unless he has either paid the amount equal to the excess ITC as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess ITC that still remains to be paid, as required under the provisions of rule 88D(2).
- (v) a registered person shall not be allowed to furnish Form GSTR-1/IFF, if he has not furnished the details of the bank account as per the provisions of rule 10A.

**A4(c).**

**(4 marks)**

As per section 18 of the Customs Act, 1962 read alongwith *Circular No. 38/2016 Cus. dated 22.08.2016*, wherever, duty is to be assessed provisionally, the importer shall:

- (a) execute a bond in the prescribed form, for the purposes of undertaking to pay on demand the deficiency, if any, between the duty as may be finally assessed and the duty provisionally assessed; and
- (b) furnish prescribed amount of security for the payment of the duty deficiency. The security to be obtained shall be in the form of a bank guarantee or a cash deposit, as convenient to the importer.

As per the Customs (Finalisation of Provisional Assessment) Regulations, 2018, the proper officer has to finalise the provisional assessment within 2 months of receipt of a chemical or other test report, where the provisional assessment was ordered for that reason.

The proper officer can finalize the provisional assessment within 2 months of receipt of a chemical or other test report, where the provisional assessment is ordered for that reason. The Commissioner of Customs may allow a further time period of 3 months in case the proper officer is not able to finalize the provisional assessment within the period of 2 months.

Thus, in the given case, provisional assessment will be finalized by 5<sup>th</sup> July [within 2 months of receipt of test report (5<sup>th</sup> May)]. However, if the proper officer is not able to finalize the provisional assessment by 5<sup>th</sup> July, the Commissioner may allow a further period of 3 months, i.e., till 5<sup>th</sup> October to the proper officer to finalize the provisional assessment.

Had provisional assessment been finalized on 30<sup>th</sup> June and differential duty been paid on same day, as per section 18(3) of the Customs Act, 1962, the importer would have been liable to pay interest, on any amount payable consequent to the final assessment order @ 15% p.a. from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.

Accordingly, amount of interest payable will be:

$$= ₹ 40,000 \times 15\% \times 91/365$$

$$= ₹ 1,496 \text{ (rounded off)}$$

**A5(a).**

**(5 marks)**

Summit Bank is not required to issue e-invoices even if their turnover exceeds ₹ 5 crores in the preceding F.Y. from 2017-18 onwards.

Following entities are exempt from the mandatory requirement of e-invoicing:

- Special Economic Zone units; \*\*
- Insurer or banking company or financial institution including a NBFC;
- GTA supplying services in relation to transportation of goods by road in a goods carriage;
- Supplier of passenger transportation service;
- Person supplying services by way admission to exhibition of cinematograph films in multiples screens;
- A Government Department or a Local Authority.

Thus, above mentioned entities are not required to issue e-invoices even if their turnover exceeds ₹ 5 crores in the preceding F.Y. from 2017-18 onwards.

**A5(b).****(5 marks)**

Due date for payment of tax collected on 18.09.2025 is 20.10.2025. However, since tax is actually paid on 26.11.2025, interest @ 18% p.a. is payable for the period for which the tax remains unpaid [37 days] in terms of section 50 of CGST Act, 2017 read with Notification No. 13/2017 CT dated 28.06.2017. <sup>1</sup>

Amount of interest is:

$$= ₹ 80,000 \times 18\% \times 37/365 = ₹ 1,460 \text{ (rounded off)} \quad 1$$

As per section 74A(11) of CGST Act, 2017, where self-assessed tax/any amount collected as tax is not paid within 30 days from due date of payment of tax, then, inter alia, option to pay such tax before issuance of SCN to avoid penalty, is not available. <sup>1</sup>

Consequently, penalty equivalent to

(i) 10% of tax, viz., ₹ 8,000 or <sup>1</sup>

(ii) ₹ 10,000, whichever is higher,

is payable in terms of section 74A(5) of CGST Act, 2017. Therefore, penalty of ₹ 10,000 <sup>1</sup> will have to be paid by Checkernot under CGST Act. Equivalent amount of penalty is payable under SGST/UTGST Act. However, such penalty is payable when the PO issues an order in this behalf.

**A5(c).****(4 marks)**

		<b>Taxable value under Baggage Rules</b>
Used personal effects	[Allowed duty free]	0.5 NIL
Other articles carried on in person	Taxable	0.5 1,00,000
50 cartridges of fire arms		0.5 50,000 (50 x ₹ 1,000)
125 gms of tobacco		0.5 1,250 (125 gm x ₹ 10)
Mobile phone		50,000
25 cigars of ₹ 100 each		0.5 2,500 (25 cigars x ₹ 100)
Used personal effects of his infant child	[Taxable]	0.5 10,000
<b>Total</b>		<b>2,13,750</b>
Less: General Free Allowance		15,000
Baggage on which duty is payable @ 38.50% (including 10% Social welfare surcharge)		1,98,750
<b>Duty payable on baggage*</b>		<b>0.5 76,519</b> <b>(rounded off)</b>

\* Cartridges of fire arms exceeding 50, tobacco exceeding 125 gms and cigars exceeding 25 are not chargeable to rate of 38.50% as applicable to baggage vide Notification No. 26/2016 <sup>0.5</sup> Cus. dated 31.03.2016. These items are charged @ 100% applicable to baggage under Heading 9803 of the Customs Tariff.

**A6(a).**

Any 5 points – 1 mark each

**(5 marks)**

The safeguards provided in section 67 of the CGST Act, 2017 in respect of the power of search or seizure are as under:

- (i) Seized documents/goods/things should not be retained beyond the period necessary for their examination.
- (ii) Photocopies/extracts of the documents can be taken by the person from whose custody documents are seized.
- (iii) In case of seized goods, where a notice is not issued within 6 months [extendible for further 6 months] of their seizure, goods shall be returned to the person from whose possession they were seized.
- (iv) An inventory of seized goods is required to be made by the seizing officer.
- (v) Certain specified categories of goods such as perishable, hazardous etc. can be disposed of immediately after seizure.
- (vi) Searches and seizures shall be carried out in accordance with the provisions of Code of Criminal Procedure. Instead of sending copies of any record made in the course of search to the nearest magistrate, it has to be sent to the Principal Commissioner / Commissioner of CGST.

**A6(b).****(4 marks)**

Section 87 stipulates that when two or more companies are amalgamated/ merged in pursuance of an order of court or Tribunal or otherwise and the order is to take effect <sup>2</sup> from a date earlier to the date of the order and any two or more of such companies have supplied/ received any goods and/or services to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly.

For the purposes of the CGST Act, 2017, the said two or more companies shall be treated <sup>1</sup> as distinct companies for the period up to the date of the said order. The registration certificates of the said companies shall be cancelled with effect from the date of the said <sup>1</sup> order.

**OR**

The RA shall not exercise the power of revision if:

3 = all 5 cases

- (a) the order sought to be revised has been subject to an appeal before Appellate Authority (AA) or Tribunal or High Court or Supreme Court; or
- (b) the period of 6 months (from the date of communication of order) has not yet expired or more than 3 years have expired after the passing of the decision/order sought to be revised; or
- (c) the order has already been taken for revision at an earlier stage; or
- (d) the order sought to be revised is itself a revisional order.
- (e) Non appealable orders and decisions i.e. order covered under section 121.

The RA may still pass an order on any point which has not been raised and decided in an <sup>1</sup> appeal before AA/Tribunal/High Court/Supreme Court, before the expiry of a period of 1 year from the date of the order in such appeal or before the expiry of a period of 3 years from the date of initial order, whichever is later.

**A6(c).**

**(5 marks)**

The National Trade Facilitation Action Plan aims to achieve:

Any 2 points – 1 mark each

- Improvement in ease of doing business through reduction in transaction cost and time
- Reduction in cargo release time
- A paperless regulatory environment
- A transparent and predictable legal regime
- Improved investment climate through better infrastructure

*Note – Any two points may be mentioned.*

The following trade facilitation measures are provided under FTP:

Any 6 points – 0.5 mark each

- Free passage will be provided to export consignment
- There will not be any seizure of export related stock except in exceptional cases.
- Single window system to facilitate export of perishable agricultural produce.
- DGFT is implementing the Niryat Bandhu Scheme for mentoring new and potential exporter on the intricacies of foreign trade through counseling, training and outreach programmes including the 'Districts as Export Hubs'.
- DGFT online customer portal provides information relating to export and import including Acts, rules, policy and procedures.
- Online facilities for e-RCMC/RC related processes, e-Certificate of Origin (e-CoO) and Quality Control and Trade Disputes (QCTD) are also available on said common digital platform.
- DGFT has undertaken a number of IT Initiatives to enable a paperless, contactless and transparent environment for availing benefits under the export promotion schemes.
- A dedicated 24 x 7 Helpdesk facility has been put in place to assist the exporters in filing online applications on the DGFT portal and other matters pertaining to FTP.
- A large number of Trade Facilitation measures have been taken by Customs Department.
- Authorised Economic Operator (AEO) Programme
- Towns of Export Excellence (TEE)
- Duty Free Entitlements to Select Sectors
- Special privileges granted to Status Holders
- DGFT is committed to function as a facilitator of exports and imports.
- Continuous efforts are being made for better collection, compilation & wider dissemination of Trade Data and Statistics to help the policy makers, researchers, exporters & importers to formulate their trade strategy.
- DGFT has in place a Citizen's Charter, giving time schedules for providing various services to clients.

*Note – Any six points may be mentioned.*