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CA FINAL (Nov 2024)
GROUP II – PAPER 5
INDIRECT TAX LAWS
(Series 1)

Time Allowed: - 3 Hours

Maximum Marks: 100

This question paper comprises two parts, Part I and Part II.
Part I comprises MCQ & Part II comprises questions which require descriptive answers.

PART – I (MCQs)
All MCQs are compulsory

Question no. 1-15 carry 2 marks each

This Case Scenario contains MCQ 1-5

Advance Traders is a partnership firm in Jaipur, Rajasthan. The firm has obtained GST registration at its Head Office (HO) in Jaipur and is a monthly return filer. Further, the firm is having its depot for storage of goods in other districts in Rajasthan. The depots are added as additional place of business in the GST registration obtained at HO. Following details are provided about the firm for the month of July:

- (i) Advance Traders received goods worth 5,00,000 for which GST is payable on reverse charge basis. The goods were received on 25th July. The supplier issued an invoice dated 24th July and payment for the same was debited in the bank account of Advance Traders on 30th July. Due to the absence of accountant, the transaction was recorded in the books of accounts on 1st August.
- (ii) In the month of July, Advance Traders issued vouchers worth 2,00,000 to its customers, which were eligible to be redeemed against identified goods. Also, certain set of customers were issued vouchers worth 5,00,000. The said vouchers were eligible to be redeemed against any supply of goods in next 6 months starting from August month.
- (iii) Mr. X, a partner in the firm, booked a Hotel in Udaipur, Rajasthan for the wedding of his daughter in the month of October. An advance of 5,00,000 for booking the hotel was paid by way of online payment from the current account of Advance Traders in July. The hotel charged GST on such booking at the rate of 28% (CGST @ 14% and SGST @ 14% or IGST @ 28%, as the case may be) on the amount received as advance and issued a receipt voucher.
- (iv) Advance Traders made a supply of goods worth 25,00,000 during the month of July. Out of the aforesaid supply, goods worth 5,00,000 were not liable to GST. However, Advance Traders inadvertently charged GST on such goods and collected the same from the customers.
- (v) Due to clerical error, Advance Traders made a deposit in minor head 'penalty' of the major head 'IGST' for an amount of 3,00,000. There is no liability of interest on any IGST liability, and the amount is lying as unutilized on GST portal.

The opening balance of input tax credit for all registrations is nil for the relevant tax period. Further, subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled. All the above transactions are exclusive of GST, wherever applicable.

GST is applicable on all inward and outward supplies at the following rates unless otherwise specified:

CGST - 9%, SGST - 9%, IGST - 18%

Based on the facts of the case scenario given above, choose the most appropriate answer:

- 1. Compute the GST liability to be discharged from electronic cash ledger for the month of July by Advance Traders. For computing this liability, consider that there is no adjustment regarding amount provided in point e. above:**
 - (a) 5,76,000
 - (b) 4,36,000
 - (c) 3,96,000
 - (d) 4,86,000

- 2. Amount of input tax credit available to Advance Traders against the hotel booking expense shall be Would there be any change if the hotel is located outside Rajasthan?**
 - (a) Nil. There will be no change even if hotel is located outside Rajasthan.
 - (b) 70,000 as CGST and 70,000 as SGST. No credit would be available, had the hotel been located outside Rajasthan.
 - (c) 70,000 as CGST and 70,000 as SGST. IGST of 1,40,000 would be available, had the hotel been located outside Rajasthan.
 - (d) Nil. IGST of 1,40,000 would be available, had the hotel been located outside Rajasthan.

- 3. What is the time limit for issuance of show cause notice in respect of the GST inadvertently charged and collected on the goods in July assuming that Advance Traders does not deposit the same with the Government?**
 - (a) Within 2 years and 9 months from due date of filing annual return for the financial year
 - (b) Within 4 years and 6 months from due date of filing annual return for the financial year
 - (c) No time limit to issue the show cause notice
 - (d) No show cause notice is required to be issued. The tax amount shall be refunded to the customers if the customer demands the same.

- 4. Advance Traders claimed refund of amount paid erroneously in the minor head 'penalty' of major head 'IGST'. The authorities rejected the refund claim. Advance Traders filed a civil suit before the jurisdictional magistrate. Choose the correct answer:**
 - (a) The jurisdictional magistrate can direct the authorities to process the refund amount.
 - (b) The jurisdictional magistrate can redirect the matter for fresh assessment of refund claim.
 - (c) The jurisdictional magistrate can order provisional refund and initiate the re assessment proceedings.
 - (d) The jurisdictional magistrate cannot pass any order regarding the refund claim.

- 5. Advance Traders wants to utilize the amount paid erroneously in the minor head, 'penalty', of the major head, 'IGST', against its tax liability to be discharged in cash. Please select the correct option assuming that all the procedural requirements for the same will also be duly complied with.**
 - (a) Amount can be utilized only for discharging penalty amount under any head.
 - (b) Amount can be utilized only for discharging liability of IGST under any of its minor head.
 - (c) Amount can be utilized for discharging liability under any minor head or major head.
 - (d) Amount can be utilized only for discharging penalty amount related to IGST.

This Case Scenario contains MCQ 6-10

Dinanath & Sons of Kolkata, a registered person under GST, deals in supply of electronic goods such as TV, refrigerator, washing machine etc. It also provides services of repair and maintenance of said goods. Its aggregate turnover during the preceding financial year was 6.2 crore. It furnishes following information for the month of December:

Outward supplies during the month of December are as under:

Particulars	Amount (in lakh)
Supply of goods to unregistered persons residing in & around Kolkata	12
Supply of goods to a dealer of Bihar	6
Supply of goods to registered dealers in West Bengal	28
Repair & maintenance services provided to unregistered persons	4

Inward supplies during the month of December are as under:

Particulars	Amount (in lakh)
Purchase of TV sets from registered dealers (Inter-State supply) [During unloading of said TV sets, one LED TV costing ₹ 25,000 was damaged, but the dealer refused to replace the same.]	30
Purchase of refrigerators from registered dealers (Intra- State supply)	4
Purchase of washing machine from unregistered dealers (Intra-State supply)	2
Transportation charges paid to Om Logistics (unregistered GTA)	2
Payment made to Star Security Services Pvt Ltd. (not registered under GST) for providing security services	0.50
Loading & unloading charges paid to labourer	0.10
Shop rent paid to Kolkata Municipal Corporation	0.30
Fee paid to Mr. Das, a Senior Advocate of Kolkata High Court for legal service	0.10

Following additional information is also provided:

- (i) The Assistant Commissioner of Commercial Tax, Kolkata has issued a show cause notice (SCN), to Dinanath & Sons due to non-displaying of registration certificate in a prominent location & GSTIN on name board at the entry of its principal place of business. Dinanath & Sons' plea is that the display of GSTIN to general public is not mandatory as it is required for the knowledge of the customers only & the same is already mentioned in the tax invoice.
- (ii) GST rate on all inward and outward supplies is 18% (CGST @ 9%, SGST @ 9%, IGST @ 18%), except transportation service which attracts GST @ 5%.
- (iii) There is no opening ITC available for the relevant tax period in the electronic credit ledger of Dinanath & Sons.
- (iv) All the goods purchased by Dinanath & Sons is ex-shop and it arranges its own transportation through GTA.

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

Based on the facts of the case scenario given above, choose the most appropriate answer:

- 6. The total value of inward supplies on which GST is payable by Dinanath & Sons under reverse charge is**
- (a) 2.40 lakh
 - (b) 2.10 lakh

- (c) 2.30 lakh
(d) 3.00 lakh
7. **The total input tax credit that can be availed by Dinanath & Sons for December is:**
- (a) 6,97,500
(b) 6,24,700
(c) 6,86,700
(d) 6,95,700
8. **Total GST payable in cash by Dinanath & Sons for the month of December, assuming that no ITC is claimed/availed by it is:**
- (a) 9,17,200
(b) 9,43,200
(c) 9,26,200
(d) 9,20,800
9. **The penalty that may be leviable for failure to display registration certificate in a prominent location & GSTIN on name board at the entry of its principal place of business by Dinanath & Sons is:**
- (a) 5000
(b) 10,000
(c) 25,000
(d) Nil
10. **The total value of inward supplies on which GST is payable by Dinanath & Sons under reverse charge assuming turnover in preceding financial year is 18 Lakh:**
- (a) 2.40 lakh
(b) 2.10 lakh
(c) 2.30 lakh
(d) 3.00 lakh

This Case Scenario contains MCQ 11-15

Mr. X is engaged in the business of supplying FMCG (Fast-moving consumer goods) to the customers on retail as well as wholesale basis. X has its head office located in Delhi and branches in Rajasthan and Madhya Pradesh. It is registered under GST in all the three States.

During the month of January, following transactions were undertaken:

- (i) X supplied goods to its agent A from its factory located in Rajasthan. A sold them to the unrelated wholesalers in the State of Rajasthan by issuing an invoice in his own name. The goods of like kind and quality were sold by A to an unrelated customer for ₹ 1,00,000. A also purchased goods of like kind and quality from another independent supplier for ₹ 80,000 on the same day.
- (ii) X appointed a consultancy firm – Rudra Consultancy registered in Rajasthan- to incorporate a new company and to undertake all the legal formalities for incorporation of said company, for an agreed consideration of ₹ 35,000. Rudra Consultancy paid the legal fee of ₹ 15,000 to the relevant Government Department during the process of incorporation of the company. The GST invoice was issued by Rudra Consultancy on X's branch in Rajasthan for an amount of ₹ 35,000 without any breakup of its own service charges and other legal expenses or fees.
- (iii) X imported certain digital data warehousing services from Mazon Inc. located in USA. The amount

charged by Mazon Inc. was ₹ 5,00,000. The services were for personal consumption of X and were not used in course or furtherance of business of X. The transaction was billed to X on the GST registration number of Rajasthan.

- (iv) X imported certain online gaming services from Balibaba Inc. located in China. The services were provided to X on free of cost basis. The open market value of such services was ₹ 1,00,000. These services were also for personal consumption of X and were received on a device whose internet protocol address was registered in India. The transaction was billed to X on the GST registration number of Rajasthan.
- (v) Madhya Pradesh branch of X purchased goods worth ₹ 15,00,000 (liable to GST @ 5%) from a Madhya Pradesh dealer and procured certain input services worth ₹ 5,00,000 (liable to GST @ 28%) in Madhya Pradesh. In the later part of the month, X sold these goods for ₹ 18,00,000 (liable to GST @ 5%).
- (vi) Rajasthan branch paid the sponsorship fee of ₹ 5,00,000 to Ganga Solutions, registered in Rajasthan, for an entertainment event organised by Ganga Solutions in Haryana.

The opening balance of input tax credit of X in the States of Delhi, Rajasthan and Madhya Pradesh is nil. Further, there is no other inward or outward supply transaction for X in the months of January apart from the aforementioned transactions. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.

All the above transactions are exclusive of GST, wherever applicable. 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:

- 11. In respect of the goods supplied by X to its agent A in Rajasthan, the value of supply shall be**
- (a) ₹ 1,10,000
(b) ₹ 72,000
(c) Nil, since the supply between agent and principal without consideration is not a supply.
(d) ₹ 80,000 or at the option of X - ₹ 90,000
- 12. GST payable on the services of incorporation of the company provided by Rudra Consultancy to X is**
- (a) ₹ 6,300 and full input tax credit of the same is available to X
(b) ₹ 3,600 and full input tax credit of the same is available to X
(c) ₹ 6,300 and input tax credit of ₹ 3,600 is available to X
(d) ₹ 6,300 and no input tax credit is available to X
- 13. Which of the following statements is true in respect of import of digital data warehousing services and online gaming services?**
- (a) IGST of ₹ 1,08,000 is payable by X under reverse charge mechanism and full input tax credit of the same is available to X.
(b) Service providers i.e. Mazon Inc. and Balibaba Inc. need to obtain registration as OIDAR (Online Information Database Access and Retrieval) service providers and pay IGST of ₹ 1,08,000 and no input tax credit is available to X.
(c) IGST of ₹ 90,000 is payable by X under reverse charge mechanism and no input tax credit of the same is available to X.

(d) No GST is payable since import of services by individuals for personal use is specifically exempt under GST.

14. Which of the following statements is true in respect of the sponsorship fee paid by Rajasthan branch of X to Ganga Solutions?

(a) X is liable to pay IGST of ₹ 90,000.

(b) Ganga Solutions is liable to pay IGST of ₹ 90,000.

(c) X is liable to pay CGST and SGST of ₹ 45,000 each.

(d) Ganga Solutions is liable to pay CGST and SGST of ₹ 45,000 each.

15. Compute the net GST liability of X in Madhya Pradesh and amount of input tax credit refund, if any, available to X.

(a) Net GST liability is ₹ 15,000 and eligible refund amount under inverted duty structure is ₹ 1,40,000.

(b) Net GST payable is nil and eligible refund amount under inverted duty structure is ₹ 1,25,000.

(c) Net GST payable is nil and no refund is available.

(d) Net GST payable is nil and eligible refund amount under inverted duty structure is ₹ 75,000.

PART - II (Descriptive Answers)

This part comprises 6 questions. Question No. 1 is compulsory. Attempt any 4 questions out of the remaining 5 questions.

- 1 Supermarket is a proprietary firm and a GST registered supplier in Ahmedabad, Gujarat. The details of supplies, purchases and expenses for the month of December 20XX of Supermarket are as given below:

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Particulars	Amount (₹)
Details of outward supplies:	
(i) Intra-State	45,00,000
(ii) Inter-State	15,00,000
(iii) Exempt supplies under GST	6,00,000
Details of inward supplies:	
(i) Intra-State	40,00,000
(ii) Inter-State	10,00,000
(iii) Exempt supplies under GST	5,00,000
Details of expenses:	
(i) Freight paid to GTA for intra-State transportation of goods [20% of the freight paid was towards transportation of goods not liable to GST.]	60,000
(ii) Telephone expenses [Out of the above, ₹ 18,000 was spent on landline installed in the sales outlet and ₹ 12,000 was spent on phones provided to employees in relation to work of the firm.]	30,000
(iii) Premium paid on insurance taken on car used by proprietor of the firm in relation to the work of the firm (intra-State)	8,500
(iv) Outdoor catering service expenses incurred during Diwali celebrations in the sales outlet	40,000
(v) Monthly rent for the premises of sales outlet	60,000

It is further given that -

All the amounts given are exclusive of all taxes, wherever applicable.

All the inward and outward supplies are made by Supermarket from/to registered place of business in Gujarat. Inward supplies of ₹ 50 lakh were used only for making taxable supplies and exempt inward supplies of ₹ 5 lakh were used only for making exempt outward supplies.

GTA has not opted to pay tax under forward charge. Wherever applicable for the purposes of reverse charge payable by Supermarket, CGST, SGST and IGST rates are 2.5%, 2.5% and 5% respectively. In all other cases, CGST, SGST and IGST rates are 9%, 9% and 18% respectively.

There is no opening balance in the electronic cash ledger or in electronic credit ledger.

Subject to information as given above, all other conditions necessary for availing ITC have been fulfilled.

You are required to compute the following -

- (1) Input Tax Credit (ITC) credited to Electronic Credit ledger;
- (2) Common ITC available for apportionment;
- (3) ITC attributable to exempt supplies out of common ITC;
- (4) You are required to examine the applicability of rule 86B of the CGST Rules relating to utilisation of ITC and if applicable, calculate the amount of ITC available for utilisation towards payment of GST. However, there is no need to explain exceptions to rule 86B.

Make suitable assumptions, wherever required and working notes as may be needed. Brief notes are required only to support the calculation and the numerical outputs required in the case of common ITC available for apportionment and applicability of rule 86B of the CGST Rules. Ensure that every transaction in the question is covered in the answer for the purpose of calculation of numerical outputs.

- 2 (a)** Mr. Nagarjun, a registered supplier of Chennai, has received the following amounts in respect of the activities undertaken by him during the month of September:

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S.N.	Particulars	Amount (₹)
(i)	Amount charged for service provided to recognized sports body as selector of national team.	50,000
(ii)	Commission received as an insurance agent from insurance company.	65,000
(iii)	Amount charged as business correspondent for the services provided to the urban branch of a nationalized bank with respect to savings bank accounts.	15,000
(iv)	Service to foreign diplomatic mission located in India.	28,000
(v)	Funeral services.	30,000

He received the services from unregistered goods transport agency for his business activities and paid freight of ₹ 45,000 (his aggregate turnover of previous year was ₹ 9,90,000).

Note: All the transactions stated above are intra-State transactions and also are exclusive of GST.

You are required to calculate gross GST liability (ignoring ITC provisions) of Mr. Nagarjun for the month of September assuming that the rate of GST, wherever applicable, is 18% except the GTA services where the rate of GST is 5%. Working notes should form part of your answer.

- 2 (b)** Product 'Z' was imported by Mr. X by air. The details of the import transaction are as follows:

5

Particulars	US\$
Price of 'Z' at exporter's factory	8,500

Freight from factory of the exporter to load airport (airport in the country of exporter)	250
Loading and handling charges at the load airport	250
Freight from load airport to the airport of importation in India	4,500
Insurance charges	2,000

Though the aircraft arrived on 22.08.20XX, the bill of entry for home consumption was presented by Mr. X on 20.08.20XX.

The other details furnished by Mr. X are:

	20.08.20XX X	22.08.20XX X
Rate of basic customs duty	20%	10%
Exchange rate notified by CBIC	₹ 70 per US\$	₹ 72 per US\$
Exchange rate prescribed by RBI	₹ 71 per US\$	₹ 72 per US\$
Integrated tax leviable under section 3(7) of Customs Tariff Act, 1975	18%	12%

Compute

- (i) value of product 'Z' for the purpose of levying customs duty
- (ii) customs duty and tax payable

- 3 (a)** Mr. Mahendra Goyal, an interior decorator provides professional services to Mr. Harish Jain in relation to two of his immovable properties. Determine the place of supply in the transactions below as per provisions of GST law in the following independent situations:

5

Case	Location of Mr. Mahendra Goyal	Location of Mr. Harish Jain	Property situated at
I	Delhi	Maharashtra	New York (USA)
II	Delhi	New York	Paris (France)

Explain the relevant provisions of law to support your conclusions.

- 3 (b)** B & D Company, a partnership firm, in Nagpur, Maharashtra is a wholesaler of a taxable product 'P' and product 'Q' exempt by way of a notification. The firm supplies these products only in the eastern part of Maharashtra. All the procurements (both goods and services) of the firm are from suppliers registered under regular scheme in the State of Maharashtra. The firm pays tax under composition scheme.

5

B & D Company has furnished the following details with respect to its turnover (exclusive of taxes) and stock (exclusive of taxes):

Particulars	Turnover for the quarter ended 30 th June (₹)	Turnover for the quarter ended 30 th September (₹)
'P'	60,00,000	50,00,000

'Q'	17,65,000	17,00,000
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The extract of the only bill book maintained by the firm showed the following details-

Bill No.	Date	Value of products (exclusive of taxes)		
		'P' (₹)	'Q' (₹)	Total (₹)
2306	1 st October	2,00,000	3,000	2,03,000
2307	1 st October	1,36,000	2,250	1,38,250
2308	2 nd October	67,000	39,250	1,06,250
2309	3 rd October	58,750	33,750	92,500
2310	5 th October	1,00,000	-	1,00,000
2311	6 th October	94,000	6,000	1,00,000
2312	6 th October	-	17,000	17,000
2313	8 th October	50,000	6,000	56,000
2314	9 th October	60,000	9,000	69,000
2315
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Further, B & D Company paid freight of ₹ 1,40,000 to Goods Transport Agency during the period April to October. Assume equal amount of freight is paid each month on the 10th day of each month. Also, assume that the goods for which the freight is paid on 10th day of the month are transported between 11th to 20th day of the month. Also, assume that GTA has not opted to pay tax under forward charge.

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

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.

Note: Make suitable assumptions wherever required. Rate of CGST and SGST on service of transportation of goods by GTA is 2.5% each. Stock is valued at cost price.

- 3 (c)** During the year 20XX, the customs authorities have noticed that there is an increased quantity of Product XYZ being imported into the country. Determine whether the Central Government should consider levying safeguard duty or anti-dumping duty with appropriate reasons. Also enumerate any exemptions/reliefs available from such duty. **4**
- 4 (a)** Yash Shoppe, a registered supplier of Jaipur, is engaged in supply of various goods and services exclusively to Government departments, agencies, local authority and persons notified under section 51. **5**
- You are required to briefly explain the provisions relating to tax deduction at source under section 51 and also determine the amount of tax, if any, to be deducted from each of the receivables given below (independent cases) assuming that the payments as per the contract values are made on 31st October. The rates of CGST, SGST and IGST may be assumed to be 6%, 6% and 12% respectively.

- (1) Supply of computer stationery to Public Sector Undertaking (PSU) located in Mumbai. Total contract value is ₹ 2,72,000 (inclusive of GST)
- (2) Supply of air conditioner to GST department located in Delhi. Total contract value is ₹ 2,55,000 (exclusive of GST)
- (3) Supply of generator renting service to Municipal Corporation of Jaipur. Total contract value is ₹ 3,50,000 (inclusive of GST)

- 4 (b)** From the following details, calculate the amount to be paid, for release of goods detained or seized under section 129 of the CGST Act, 2017, if owner of the goods does not come forward for payment such penalty. **5**

Particulars	Amount (₹)
Value of goods	30,00,000
Applicable CGST on such goods	5,40,000

Would your answer be different if goods were exempted from GST and value remains the same namely ₹ 30,00,000?

- 4 (c)** Vipul imported certain goods in May. An 'into bond' bill of entry was presented on 14th May and goods were cleared from the port for warehousing. Assessable value on that date was US\$ 1,00,000. The order permitting the deposit of goods in warehouse for 4 months was issued on 21st May. Vipul deposited the goods in warehouse on the same day but did not clear the imported goods even after the warehousing period got over on 21st September. **4**

A notice was issued under section 72 of the Customs Act, 1962, demanding duty and interest. Vipul cleared the goods on 14th October. Compute the amount of duty and interest payable by Vipul while removing the goods on the basis of the following information:

Particulars	14 th May	21 st September	14 th October
Rate of exchange per US\$ (as notified by Central Board of Indirect taxes & Customs)	₹ 65.20	₹ 65.40	₹ 65.50
Basic customs duty	15%	10%	12%

Integrated Tax leviable under section 3(7) of the Customs Tariff Act is exempt. Ignore agriculture and infrastructure development cess.

- 5 (a)** Super Engineering Works, a registered supplier in Haryana, is engaged in supply of taxable goods within the State. Given below are the details of the turnover and applicable GST rates of the final products manufactured by Super Engineering Works as also the input tax credit (ITC) availed on inputs used in manufacture of each of the final products and GST rates applicable on the same, during a tax period. **5**

Products	Turnover (excluding GST)	Output GST Rates	ITC availed	Input GST Rates

	(₹)		(₹)	
A	500,000	5%	54,000	18%
B	350,000	5%	54,000	18%
C	100,000	18%	10,000	18%

Determine the maximum amount of refund of the unutilized 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.

- 5 (b)** Enumerate the suppliers to whom the Dynamic Quick Response (QR) code is not applicable when they issue an invoice to an unregistered person. **5**
- 5 (c)** In January, 20XX, Rock & Rock India Ltd. imported a consignment from U.S.A (by sea). The value of consignment was ₹ 7,50,000 and total duty payable was ₹ 1,50,000. **4**
- Company filed bill of entry for home consumption but before inspection and clearance for home consumption it found that the goods were damaged.
- On filing a representation to the Customs Department, proper officer refused the claim for abatement because goods were already unloaded. The proper officer is in agreement with the claim that the value of goods has come down to only ₹ 1,50,000.
- Examine the issue with reference to the relevant statutory provisions and calculate the amount of total duty payable:
- Would your answer be different in the above case if the goods get deteriorated after unloading and examination but before clearance for home consumption, and value comes down to ₹ 7,00,000?
- 6 (a)** Rajul Associates has been issued a show cause notice (SCN) on 31.12.2023 under section 73(1) on account of short payment of tax during the period between 01.07.2019 and 31.12.2019. It has been given an opportunity of personal hearing on 15.01.2024. **5**
- Advice Rajul Associates as to what should be the written submissions in the reply to the show cause notice issued to it.
- 6 (b)** 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 of the CGST Act, 2017. **5**
- 6 (c)** Discuss the key similarities and differences between Advance Authorization and DFIA (Duty Free Import Authorization) schemes. **4**