The Institute of Chartered Accountants of India

Code: FN5IT802425 **Total Marks:** 70

Subject : 05 Indirect Tax Laws **Marks Obtained :** 54.5

FORMAT - 2

GRAPH PAPER IS ON THE PENULTIMATE PAGE
(containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA Final .... Examination [redacted]

Group No. 2 Paper No. 5

Subject Indirect Tax Laws

Number of Answer Books used : Main + 1 .... additional sheets

Date Seal 08 MAY 2026 . 10 MAY 2026

For use by ICAI only

802425

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MAY 2026

ICAI

Paper Code: K P B 1

MCQ Booklet Serial No.: 2 5 1 9 6 3 1

Paper No.: 5

Level of Exam: FINAL

Foundation ① Intermediate ② Final

MCQ Answers

1	Ⓐ Ⓑ Ⓒ Ⓓ	11	Ⓐ Ⓑ Ⓒ Ⓓ	21	Ⓐ Ⓑ Ⓒ Ⓓ
2	Ⓐ Ⓑ Ⓒ Ⓓ	12	Ⓐ Ⓑ Ⓒ Ⓓ	22	Ⓐ Ⓑ Ⓒ Ⓓ
3	Ⓐ Ⓑ Ⓒ Ⓓ	13	Ⓐ Ⓑ Ⓒ Ⓓ	23	Ⓐ Ⓑ Ⓒ Ⓓ
4	Ⓐ Ⓑ Ⓒ Ⓓ	14	Ⓐ Ⓑ Ⓒ Ⓓ	24	Ⓐ Ⓑ Ⓒ Ⓓ
5	Ⓐ Ⓑ Ⓒ Ⓓ	15	Ⓐ Ⓑ Ⓒ Ⓓ	25	Ⓐ Ⓑ Ⓒ Ⓓ
6	Ⓐ Ⓑ Ⓒ Ⓓ	16	Ⓐ Ⓑ Ⓒ Ⓓ	26	Ⓐ Ⓑ Ⓒ Ⓓ
7	Ⓐ Ⓑ Ⓒ Ⓓ	17	Ⓐ Ⓑ Ⓒ Ⓓ	27	Ⓐ Ⓑ Ⓒ Ⓓ
8	Ⓐ Ⓑ Ⓒ Ⓓ	18	Ⓐ Ⓑ Ⓒ Ⓓ	28	Ⓐ Ⓑ Ⓒ Ⓓ
9	Ⓐ Ⓑ Ⓒ Ⓓ	19	Ⓐ Ⓑ Ⓒ Ⓓ	29	Ⓐ Ⓑ Ⓒ Ⓓ
10	Ⓐ Ⓑ Ⓒ Ⓓ	20	Ⓐ Ⓑ Ⓒ Ⓓ	30	Ⓐ Ⓑ Ⓒ Ⓓ

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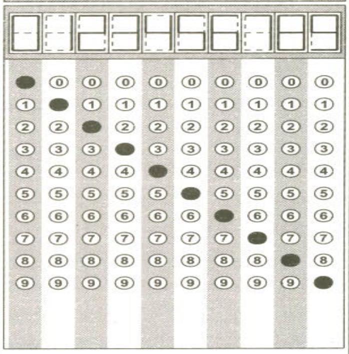
[redacted] er should be distinctly written in the margin.
[redacted] fully completed in one page or in a consecutive set of pages,
[redacted] an the space provided for the purpose or writing distinguishing mark,
[redacted] 786", etc., will tantamount to adoption of "unfair means"
[redacted] book to the invigilator take care to score out (X) blank pages, if any, that you

Illustration for Filling the MCQ Booklet Serial No.



[redacted] CTIONS TO THE CANDIDATE FOR FILLING THE **MCQ ANSWER FIELDS**

[redacted] . **Pencil to Darken the appropriate Circle.**
[redacted] darken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation.
[redacted] any candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.
[redacted] ease darken the complete circle.
[redacted] . If you want to change your Answer, erase the darkened circle completely and make a fresh mark.
5. Please do NOT make any stray marks on the OMR cover page.
6. Rough work must NOT be done on the OMR cover page.
7. Mark your answer only in the appropriate space against the number corresponding to the question.

How to mark answers

CORRECT METHOD: Ⓐ ● Ⓒ Ⓓ

WRONG METHOD

Q. No.	To be ticked ✓ by the candidate against the Questions answered (Descriptive Type)		
1		8	
2		9	
3		10	
4		11	
5		12	
6		13	
7		14	
Total		Total	

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Q2 (a)

(₹)

Particulars	Value (₹)	IGST	CGST	SGST
Outward supplies				
• Tour operator services [Exempt as tour services provided to a tourist of foreign origin wholly outside India]	7,00,000	—	—	—
• Snacks & magazines [Place of supply u/s 10 is location where goods taken on board, i.e, Harayana. ∴ Inter-state]	50,000	9,000	—	—
• Transport of passengers via omnibus through ECO [Forward charge because omnibus being a company, 9(5) not applicable]	1,60,000		14,400	14,400

2aStep1
2 Marks

2aStep2
1 Marks

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	Particulars	Value	IGST	CGST	SGST
7	Inward Supplies (RCM)				
•	Fine to UP Government for overspeeding [Liquidated damages and fines/penalties to Government Exempt]	10,000	—	—	—
•	[illegible]ored Tour Fair [Reverse charge supplier is non-body corporate and recipient is body corporate]	2,00,000	—	18,000	18,000
	Gross Tax Liability		9,000	32,400	32,400

2aStep3 1 Marks

2a 4 Marks

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5

Q2(b)

	Particulars	Value (₹)
(i)	20 Tickets to clients (unrelated) [NOT a supply as without consideration and clients are unrelated so does NOT fall under Schedule-I also]	—
(ii)	2 tickets each to 15 dealers (unrelated) contingent upon achieving target [In nature of an Actionable claim and therefore NOT supply under Schedule-III]	—
(iii)	15 tickets to marketing executive [Not covered under Schedule-III because NOT in course of employment and no agreement in the employment contract. Supply under Schedule-I Para 2 as employee is a Related Person and value > 50,000]	75,000
(iv)	20 tickets to Accounts executive [NOT supply as per Schedule-III because employer-employee relationship and defined in the employment letter]	—

2bStep1
3 Marks

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	Particulars	Value (₹)
(v)	15 tickets to 15 employees [Employer - Employee related person. Supply under schedule-I only if value > 50,000 per employee. Here, value (₹5,000) < ₹50,000 per employee. Therefore, NOT supply]	—
	Value of Taxable supply	75,000

2bStep2
2 Marks

2b
5 Marks

7

Q 2 (c)

Particulars	Value ($)
Invoice value	30,000
(+) Loading charges (1% of 30,000) [Included in FOB since at load airport]	300
FOB value	30,300
~~Add : Rule 10(1) Adjust~~	
	Value (₹)
FOB value in ₹ (30,300 × 80)	24,24,000
Add: Rule 10(1) adjustments	
• charges for right to reproduce [assumed not a condition of sale therefore, NOT included]	–
• Erection & Assembling at Indian Airport [NOT included as post importation expenses after goods reached India]	–
• materials / components supplied to exporter at concessional rate [(4000 − 3000) × 80] [Included under ~~Rule 10(2)(a)~~ Rule 10(1)(b)]	80,000
Adjusted FOB (for customs)	25,04,000

2cStep2 1 Marks

[Refer next page . . .]

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Total Marks: 70
Marks Obtained : 54.5

2cStep1 1 Marks

8

	Value (₹)
Adjusted FOB	25,04,000
Add: Rule 10(2) adjustments	
• Freight (20% of 25,04,000)	5,00,800 ~~5,00,800~~
• Insurance (1.125% of 25,04,000)	28,170
Assessable value.	~~30,40,170~~ 30,32,970
	[Ans].

2c 2 Marks

~~Alternatively, if we take loading charges as included under 20% Transportation~~

~~FOB value (30 000 × 80) 24,00,000~~

2 11 Marks

DO NOT WRITE ANYTHING HERE

9

Q3 (a)

(i) Renting of Residential Dwelling by any person to a registered person is taxable under Reverse charge basis and tax payable by recipient.

In given case, Mr. Rathi (Registered) rents residential dwelling to Cuten Pvt Ltd (registered). Therefore, this is an Input service for Cuten Pvt Ltd payable on reverse charge.

Time of supply (section 13)

Time of supply of services in case of Reverse charge is Earlier of :

- 61st Day from supplier's invoice, or
- Date of Payment
- Date of self invoice (if supplier unregistered).

Also, Date of Payment is Earlier of :

- Entry Date in books of accounts
- Debit from bank.

Conclusion

- In given case, Date of Payment is earlier of:
  - → Entry in books (14th October, 2025)
  - → Debit from bank (15th October, 2025)

∴ Date of Payment is 14th October, 2025.

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- Time of supply is earlier of :
  → 61st Day from Invoice, i.e, 30th September, 2025
  → Date of Payment, i.e, 14th October 2025

3aStep1
2 Marks

∴ Time of supply is 30th September, 2025
[Ans].

(ii) In case of continuous supply of service, ~~where it~~ due date of issue of invoice as follows :

- Due date ascertainable
  → Issue Invoice on or before due date
- Due date not ascertainable
  → Issue invoice on or before payment
- Payment linked to completion
  → Issue invoice on or before completion.

Time of supply.

- If invoice issued on time, Earlier of :
  → Date of Invoice
  → Date of Payment
- If invoice not on time, Earlier of :
  → ~~Co~~ Date of completion of service
  → Date of Payment.

[Conclusion]

Continuous supply since > 3 months.
Since due date ascertainable, invoice

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must have been issued on or before due date, i.e, 20th October, 2025.

Time of supply is earlier of :
- Due date of payment (20th October, 2025)
- Date of payment (19th October, 2025)

∴ Time of supply = 19th October, 2025 [Ans].

3aStep2
2.5 Marks

3
13.5 Marks

3a
4.5 Marks

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Code: FN5IT802425
Subject : 05 Indirect Tax Laws

Total Marks: 70
Marks Obtained : 54.5

12

3bStep1
2 Marks

Q 3 (b)

(i) NO, Penal charges are NOT liable to GST.

The Penal charges for breach of repayment contract is in nature of liquidated damages, which is not to tolerate non-performance but rather to NOT tolerate breach, i.e., to discourage breach.

Therefore, Penal charges not liable to GST.

(ii). Advice of tax consultant is Incorrect.

As per circular, there are some liabilities which must be mandatorily discharged using E-cash ledger and ITC cannot be utilised. One of those cases is the liability of an ECO under section 9(5), which must discharge this liability in cash only.

It cannot utilise available ITC.
It is also NOT required to reverse proportionate ITC because this is NOT an Exempt supply.

3bStep2
3 Marks

Code: FN5IT802425
Subject : 05 Indirect Tax Laws
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Marks Obtained : 54.5

13

ECO can utilise available ITC only for discharging its own output tax liability with respect to goods/services supplied on own account.

3b
5 Marks

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Subject : 05 Indirect Tax Laws | Marks Obtained : 54.5

14

Q 3 (c)

3cStep1
2 Marks

Legal Provision

As per provisions of the customs Act, Taxable Event is the date when goods are subject to duties and taxes.

Taxable Event is the filing of Bill-of Entry for home consumption OR Ex-Bond Bill-of Entry for home consumption in case of goods in bonded warehouse.

As per decided case law, Import commences when goods cross territorial waters of India but completes only when goods become a part of mass of country. Taxable Event is the date when Bill-of Entry (Ex-Bond) for home consumption is filed.

Conclusion.

Company is NOT correct.

Taxable Event in given case is the date when goods were removed from bonded warehouse on 25th September, 2025.

Since, exemption withdraw on that date the goods are subject to 25% duty which must be paid.

3cStep2
2 Marks

3c
4 Marks

Code: FN5IT802425 Total Marks: 70
Subject : 05 Indirect Tax Laws Marks Obtained : 54.5

15

Q4 (a)

Refund (maximum) for zero-rated supplies is given by below formula as per Rule 89.

Max Refund = Net ITC × Zero-Rated supply / Adjusted Total Turnover

4aStep1
2 Marks

Step-1 : Net ITC

	(₹)
ITC on inputs	1,50,000
ITC on input services	2,50,000
Net ITC	4,00,000

Note: ITC on capital goods is NOT considered.

Step-2 : Zero-Rated Supply.

Value is taken as LOWER of :

	(₹)
• Value as per invoice.	200
• value as per shipping Bill	200
• 1.5 times goods domestically supplied	180
Value of ZRS per bottle	180
Total ZRS (180 × 1000)	1,80,000

Step-3 : Adjusted Total Turnover

	(₹)
ZRS of Goods (as above)	1,80,000
Domestic supply of goods (2500 × ~~200~~ 120)	3~~5~~,00,000
	4~~6~~,80,000

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∴ maximum Refund Amount

$= ~~₹~~ \ 4,00,000 \times \dfrac{1,80,000}{4,80,000}$

$= ₹ \ 1,50,000$ [Ans] .

4aStep2
3 Marks

4a
5 Marks

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17

Q4 (b) (option-1)

(i) Legal Provision
A Registered person (supplier / recipient) causing movement of goods is required to generate E-way Bill and fill information in Part-A.

option 2 in next page

Part-B of the bill can be filled by Transporter indicating vehicle Number. This information can be updated any number of times if vehicle is changed and new EWB not required.

Validity of E-way Bill
E-way Bill is valid for following number of days
~~1 day~~
- 1 day upto 200 km and 1 additional day for every 200 kms or part thereof in case of other than over-dimensional cargo.

Conclusion :
In given case, distance is of 610 km.
∴ Validity of E-way Bill = 4 days ;
Further, first day is completed on the midnight of the succeeding day of E-way Bill generation.
∴ E-way Bill was valid till 26th October midnight

Therefore, a new E-way Bill must be generated.

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(ii) Time limit for cancellation
- 72 hours from time of generation, OR
- when goods are delivered to recipient,

whichever is earlier.

In given case, since 72 hours have passed, time limit for cancellation of Eway Bill has already expired.

Therefore, new E-way Bill must be generated.

Option-2

4bStep1
0 Marks

(i) Intimation in ITC-04 must be submitted within 30 days from sending goods to Jobworker.

(ii) Manyur Enterprises must generate Eway Bill as he is RP causing interstate movement of goods to jobworker.

(iii) No compulsory registration.
can take benefit of threshold of ₹ 10 lacs (Located in Manipur)
since aggregate Turnover only 9 lakhs,
Registration NOT required.

4bStep2
2 Marks

4b
2 Marks

19

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Total Marks: 70
Marks Obtained : 54.5

Q4(c)

In case of provisional Assessment, when tax demanded under Final Assessment exceeds tax provisionally paid,
Interest is payable @ 15% p.a.,
FROM 1st day of month of provisional assessment
TO actual date of payment.

In given case,
Differential tax demanded = ₹ 4,00,000.
Interest payable @ 15% from 1/7/25 to 10/10/25 as per above provision.

∴ No. of days = 102.
∴ Interest payable = 4,00,000 × 15% × $\frac{102}{365}$

= ₹ 16,767.12
= ₹ 16,767 [Ans].

4cStep1 2 Marks
4cStep2 2 Marks
4c 4 Marks
4 11 Marks

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Subject : 05 Indirect Tax Laws | Marks Obtained : 54.5

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Q1 . ~~Q4 (c)~~ (₹)

Particulars	Value	IGST	CGST	SGST
Outward supplies				
• Petrol cars upto 1200 cc (10 × 6,50,000) (Taxable @18%)	65,00,000	11,70,000	—	—
Electric cars [Extended warranty at time of purchase is a composite supply, therefore taxable at rate of principal supply, i.e, 2.5%. [(850000 + 50000) × 8%]	72,00,000	—	1,80,000	1,80,000
• Diesel SUV cars (11,00,000 × 5) (Taxable @20% CGST)	55,00,000	-	11,00,000	11,00,000
• Extended warranty for Petrol cars (separately supplied so taxable @ 9% each)	3,00,000	—	27000	27000

1Step1 2.5 Marks

1Step3 2 Marks

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	Value	IGST	CGST	SGST
• Sale of used demo cars	~~2,05,500~~	~~36,990~~	–	–
[Marginal value	30,000	5,400	–	–
= (1200000 ~~(?)~~ − 1170000)				
~~(−) (11,70,000 − 15%)~~				
~~= ₹ 2,05,500~~				
~~Purchase price reduced~~				
~~by 5% per quarter used~~]				
[since no dep. claimed]				
• Taxable Debit Note issued to VTZ motors	2,20,000	39,600	–	–
[Taxable as reimbursed by OEM]				
• Sale of Electric car	80,000	–	2000	2000
[Marginal value.				
5,00,000				
(−) (700000 − 40%)				
[Reduced by 5% per quarter]				
• Replacement without consideration	–	–	–	–
[Not a supply since no consideration].				
Output Tax		12,15,000	~~13,09,000~~ 1309000	~~13,07,000~~ 1309000

1Step2
2 Marks

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Input Tax credit.	Value	IGST	CGST	SGST
• Petrol car purchased [2 cars used exclusively for transportation staff blocked u/s 17(5)(a)]	30,00,000	12,00,000	—	—
• Taxable credit note issued by UTR motors [ITC needs to be reversed]	250000	(45000)	—	—
• Purchase of Electric car on Ex-works contract [deemed to be received when transporter takes possession. ∴ ITC allowed]	60,00,000	300000	—	—
• Personal Guarantee by director [Not taxable as no consideration as mandated by RBI]	—	—	—	—
• Commission paid to Holding company [Taxable on Reverse charge. Reimbursement of cost of shares not taxable]	12,00,000	2,16,000	—	—
	—	16,71,000	—	—

1Step5 2.5 Marks

1Step6 1 Marks

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Net Tax Liability

	IGST	CGST	SGST
Output Tax	12,15,000	13,09,000	13,09,000
Less: ITC			
IGST : 16,71,000	(12,15,000)	(228000)	(228000)
	—	10,81,000	10,81,000
(+) Input Tax on Reverse Charge.	2,16,000	—	—
Net Tax Liability payable in cash.	2,16,000	10,81,000	10,81,000

1Step4
1 Marks

1
11 Marks

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Q 5 (a)

(i) Mr. Balram has committed 2 offences :
- Availing ITC on basis of fake invoices without actual supply (₹ 60,00,000).
- Issues fake invoice to Lilaram with fraudulent intention (ITC of ₹ 70,00,000). without actual supply.

Therefore, Penalty u/s 122 (1) will be levied at HIGHER of :
- 100% of ~~[illegible]~~ Tax (i.e, 100%. of 130 lacs)
- 10,000

5aStep1
0 Marks

∴ Penalty = ₹ 130 lacs [Ans] (under IGST).

(ii) Imprisonment under section 132 only when amount of tax exceeds ₹ 2 crores. However, in case of fake invoice issued, imprisonment even if tax > ₹ 1 crore.

In given case, Tax < 2 crores moreover, ~~ITC on~~ fake invoices issued tax of ₹ 70 lacs, i.e, < 1 crore

∴ No other action.

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(iii) As per section 138.
minimum compounding amount = 25 % of Tax
maximum = 100 % of Tax.

However, compounding cannot be done for offence of issuing fake invoices.
∴ compounding not allowed in case of mr. Rajaram.

5aStep2
1 Marks
5
8 Marks
5a
1 Marks

27

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Marks Obtained : 54.5

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Addl. Book No. ....1....

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ADDL. BOOK

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0 9 MAY 2026
1 0 MAY 2026

Q5 (b)

5bStep1 0 Marks

Additional evidence can be admitted in below cases

- Assesse not given sufficient opportunity and order passed
- Evidence of assessee rejected by PO
- Applicant prevented by sufficient cause to present evidence asked by officer
- Applicant prevented by sufficient cause to produce evidence relevant to appeal

5bStep2 2 Marks

In given case :

- Bank statements cannot be admitted ~~as~~ ~~they are relevant~~ because no sufficient cause as he forgot.
- certificate for payment of bom can be admitted because sufficient cause, as supplier was admitted in hospital for 2 weeks

5bStep3 2 Marks

5b 4 Marks

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2

Q5(c).

5cStep1
2 Marks

2 exporters
- manufacturer supplier
- manufacturer linked to a merchant Export.

2 capital goods
- machinery (new).
- catalysts, spares, stores
- (catalyst for initial and one subsequent charge)

5cStep2
1 Marks

5c
3 Marks

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3

5802425-02

⇧ DO NOT WRITE ANYTHING HERE

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Result Overview

Awarded Marks:54.5	Max Marks:70

Not Attempted	Optional	M Marked

Q1_Compulsory (Score: 11/14)

Question No	Awarded Marks	Maximum Marks	Status
1	11	14	M

Q2_Q6 (Score: 43.5/56)

Question No	Awarded Marks	Maximum Marks	Status
2	11	14	M
2a	4	5	M
2b	5	5	M
2c	2	4	M
3	13.5	14	M
3a	4.5	5	M
3b	5	5	M
3c	4	4	M
4	11	14	M

4a	5	5	M
4b	2	5	M
4c	4	4	M
5	8	14	M
5a	1	5	M
5b	4	5	M
5c	3	4	M
6	0	14	
6a	0	6	
6b	0	4	
6c	0	4	