PART – I 30 Marks

(MCQ Portion)

- ***Answers to MCQs are to be marked on the OMR answer sheet as given on the cover page of the descriptive answer book only. Answer to MCQs, if written inside the descriptive answer book shall not be evaluated.***
- ***Please write and darken correct MCQ booklet number in the OMR answer sheet. The correct MCQ booklet number must also be written in the attendance register.***

Integrated Case Scenario – I

Ankur Cooperative Housing Society (Society) is a society registered under Maharashtra Co-operative Societies Act, 1960 formed in December 2025 and started working and collecting maintenance charges from January 2026. Society provides various facilities to its members for general welfare of its members like maintenance of building, security, collecting statutory dues and remitting same to concerned government authorities, common club house facilities, etc. There are three blocks of building namely A, B and C having five floors with four flats on each floor. The Society is located in Mumbai, Maharashtra.

Details of transactions for the month of January 2026 are as follows :

S. No.	Particulars	Amount (₹)
(i)	Monthly contribution received from members of the society. Contribution is for the purpose of sourcing of goods and services from a third person for the common use of its members.	7,450 (per member per month)
(ii)	Property tax collected – actual as per MCGM (Municipal Corporation of Greater Mumbai).	50,000
(iii)	Water Tax collected – MCGM (Municipal Corporation of Greater Mumbai).	30,000

(iv)	Electricity charges collected for common facilities provided to members – Statutory dues.	1,15,000
(v)	Transfer charges collected by Society on sale of flats.	3,95,000
(vi)	Contribution to Sinking Fund received from members as per the Bye-laws of the Society.	10,000 (per member – one time)
(vii)	Parking Charges Only 40 members availed such facility.	700 (per member per month)
(viii)	Non occupancy charges received by society for flats given on rent by members.	1,45,000

Society entered into certain inward supplies transactions on 5th February, 2026, tax on which is payable under reverse charge. These transactions made the Society liable to take compulsory registration under GST. Society applied for registration on 10th March, 2026. The GST registration has been granted on 18th March, 2026. Society opted for QRMP Scheme under GST.

Further in the month of March 2026, the Society entered into services with the departments of Central/State Government

(i)	Amount received from Bharat Sanchar Nigam Limited (BSNL), a government owned company, having registered office in Delhi. BSNL Delhi Office entered a contract for installing mobile towers on buildings of the Society.	5,16,000
(ii)	Amount inclusive of tax received from Reserve Bank of India for putting hoardings on buildings of Society on issue of spreading awareness on Cyber Security for benefit of general public.	2,95,000
(iii)	Amount inclusive of tax received from Municipal Corporation (a local authority) for drawing and painting on the outer walls of the Society for beautification of the city.	2,53,700

2. Place of supply for transaction undertaken in the month of April 2026 for grant of rights to use advertisement hoarding between Divya Fashion LLP and Ankur Cooperative Housing Society is : 1

(A) Bhopal, Madhya Pradesh

(B) Raipur, Chhattisgarh

(C) Ranchi, Jharkhand.

(D) Mumbai, Maharashtra

3. Under the QRMP Scheme for April-June 2026 Quarter, Ankur Cooperative Housing Society is required to file GSTR-3B by : 1

(A) 24th day of July, 2026

(B) 22nd day of July, 2026

(C) 11th day of July, 2026

(D) 13th day of July, 2026

4. Although, in the month of January 2026 Ankur Cooperative Housing Society was not liable to register under GST, it wants to determine the aggregate turnover under GST for the month of January 2026. Aggregate Turnover for the month of January 2026 will be : 2

(A) ₹ 16,15,000

(B) ₹ 18,10,000

(C) ₹ 13,63,000

(D) ₹ 17,30,000

5. Ankur Cooperative Housing Society would have been required to take registration during the month of January 2026 on fulfilling which of the following condition/conditions ? 1

(i) Annual Turnover upto ₹ 20,00,000 and monthly maintenance upto ₹ 7,500 per month per member.

(ii) Annual Turnover more than ₹ 20,00,000 and monthly maintenance more than ₹ 7,500 per month per member.

(iii) Annual Turnover upto ₹ 20,00,000 and monthly maintenance more than ₹ 7,500 per month per member.

(iv) Annual Turnover more than ₹ 20,00,000 and monthly maintenance upto ₹ 7,500 per month per member.

Choose the most appropriate answer :

(A) (ii)

(B) (ii) & (iv)

(C) (ii), (iii) & (iv)

(D) (i), (ii), (iii) & (iv)

6. What will be the effective date of registration for Ankur Cooperative Housing Society ? 1

(A) 7th March, 2026

(B) 5th February, 2026

(C) 10th March, 2026

(D) 18th March, 2026

7. Deepak Traders made a movement of exempted goods valued at ₹ 75,000, which was intercepted by the anti-evasion squad of the State GST officials. Since the driver in charge of the conveyance could not produce the valid documents, Deepak Traders decided to pay the penalty and get the goods released. 1

The amount of penalty which the officer can levy in terms of Section 129(1)(a) will be ₹ :

(A) 3,000 each under CGST and SGST

(B) 1,500 each under CGST and SGST

(C) 3,750 each under CGST and SGST

(D) 25,000 each under CGST and SGST

8. VK Limited was liable to pay certain amount of tax, other than self-assessed tax, under the GST Law. The Company's tax consultant submitted an application to the Commissioner for permission to pay the tax amount in instalments. Subject to the conditions being fulfilled as prescribed u/s 80, Commissioner may permit for payment of tax for maximum monthly instalments of : 1

(A) 18 months

(B) 12 months

(C) 24 months

(D) 36 months

9. Ajay Impex imported certain Home Furnishing consignment and it was noticed that pilferage had taken place after unloading. It had consulted its C&F agent for possibility of getting any relief from customs duty due to this loss, for which the consultant listed the conditions as below : 2

(i) Imported goods should have been pilfered.

(ii) Pilferage should have occurred after goods have been unloaded, but at any time before actual clearance for home consumption or for deposit in a warehouse.

(iii) If pilferage is proved to the satisfaction of the AC/DC, refund of duty will be permitted.

(iv) The pilfered goods should not have been restored back to the importer.

Which one of the above-mentioned conditions is/are incorrect ?

Choose the most appropriate answer :

(A) (ii) and (iii)

(B) (i) and (iv)

(C) (iii) and (iv)

(D) Only (ii)

10. Ms. Ayesha returned to India from USA by VAYU Airlines. Ms. Ayesha worked as an Air Hostess on the same flight. Details of items brought by Ms. Ayesha for personal use of her family from USA are : 1

Particulars	Amount (₹)
Chocolates	1,500
Cosmetics	3,000
One Laptop	35,000

The assessable value of baggage liable to Customs Duty according to the provisions of Rule 11 of the Baggage Rules, 2026 will be :

(A) ₹ 35,000

(B) ₹ 37,000

(C) ₹ 14,500

(D) ₹ Nil

11. Nishank Exports Pvt. Ltd. wants to avail the facility of deferred payment of customs import duty. To be eligible under the class of importers for such facility under the category of Eligible Manufacturer Importer, which of the following conditions are true to be fulfilled in this regard ? 1

(i) Valid Import–Export Code (IEC).

(ii) Combined turnover of all registrations under same PAN upto ₹ 5 crore in the last financial year.

(iii) Has been in business for at least 1 year.

(iv) Has submitted a Chartered Accountant's certificate proving it is financially solvent (not insolvent or bankrupt).

Choose the most appropriate answer :

(A) (i), (ii) and (iv)

(B) (i), (ii), (iii) and (iv)

(C) (i) and (iv)

(D) (i), (iii) and (iv)

Integrated Case Scenario – II

Ms. Poorva is registered under GST at Thrissur in the State of Kerala and is engaged in providing various types of supplies of goods and services.

(i) She placed order for purchasing various automobile parts from an Original Equipment Manufacturer [OEM] under Ex-works [EXW] contract basis. First consignment of order, involving ITC of ₹ 50,000 was handed over to the transporter on 25.02.2026 and was received in the business premises of Ms. Poorva on 06.03.2026. Second consignment of the order, involving ITC of ₹ 70,000 was handed over to the transporter on 25.03.2026 and received in the business premises of Ms. Poorva on 06.04.2026.

(ii) She provided the following services to Apex CBSE School during the period :

(a) Security services performed for the conduct of Annual Day function at a private auditorium – ₹ 75,000.

(b) Supply of Online portal access to conduct examinations by the said school – ₹ 1,25,000.

(iii) She availed legal services from her Associated Enterprise M/s Madhu & Co, Singapore. Service was provided on 03.04.2026, for which invoice was issued on 05.04.2026. She made payment on 07.04.2026 and recorded in the books on 09.04.2026.

(iv) She provided technical consultancy services to M/s 'Code X', an AI Tech company situated at USA for 40,000 US Dollars (USD) at prevailing exchange rate of ₹ 90/USD. She also charged 10,000 USD at prevailing exchange rate of ₹ 90/USD for her travelling and stay expenses, which included USA VAT paid of 1,000 USD. M/s 'Code X' also paid a sum of USD 3,000 at prevailing exchange rate of ₹ 90/USD as interest on account of delay in payment of agreed consideration. All the above payments from M/s 'Code X' have been realized in USD.

(v) She provided Capital market investment consultancy to her own brother Mr. Murari, who is earning ₹ 1,00,000 p.m. as a Salary from a Law firm. Market Value of said service was ₹ 60,000, whereas she charged ₹ 10,000 only but received ₹ 7,500.

All the amounts given above are exclusive of taxes, wherever applicable. Subject to the information given above, all the conditions for availing the Input Tax Credit have been complied with. Ignore Place of Supply.

From the information provided above, choose the most appropriate answer for the following Question Numbers **12** to **17** :

12. Value of Supply made by Ms. Poorva to 'Code X' will be USD : **2**

(A) 50,000

(B) 40,000

(C) 52,000

(D) 53,000

13. Based on the information related to transactions given in the case scenario, determine the Aggregate Turnover under GST of Ms. Poorva. For this purpose, ignore the import of services from Associated Enterprises. **2**

Aggregate turnover is ₹ :

(A) 49,05,000

(B) 49,80,000

(C) 48,87,500

(D) 48,65,000

14. What is value of supply made by Ms. Poorva to Mr. Murari assuming that if Mr. Murari is the son of Ms. Poorva and not his brother, other facts remaining the same ? **1**

(A) ₹ 7,500

(B) Nil

(C) ₹ 10,000

(D) ₹ 60,000

15. Amount of eligible ITC that can be claimed in respect of supplies of automobiles parts purchased from OEM is ₹ : 1

(A) 50,000 in March 2026 and 70,000 in April 2026

(B) 50,000 in February 2026 and 70,000 in March 2026

(C) 50,000 in March 2026 and 70,000 also in March 2026

(D) 50,000 in April 2026 and 70,000 also in April 2026

16. Value of Exempt supplies in respect of services provided to Apex CBSE School is ₹ : 1

(A) 75,000

(B) Nil

(C) 1,25,000

(D) 2,00,000

17. Time of Supply of legal services from M/s Madhu & Co, Singapore is : 1

(A) 07.04.2026

(B) 05.04.2026

(C) 09.04.2026

(D) 03.04.2026

Integrated Case Scenario – III

Procto Limited (Procto) is an e-commerce operator (ECO) registered under GST in Gandhinagar, Gujarat. It collects TCS u/s 52 and also makes supplies of notified services under Section 9(5) and various types of other services.

The online portal of Procto displays products/services belonging to other suppliers registered on its portal and consumers buy such products/services through its portal. On placing the order by the consumer, the actual supplier makes the supply of selected product/service to the consumer. Procto collects the consideration of supply made through its online portal from the consumers. Procto charges 8% commission from the suppliers on the amount of consideration received during the period without considering any sales return. Commission charges include processing fees which is applicable for online payments through payment gateway of Procto.

Following details have been provided by Procto for the consideration received against the transactions undertaken in the month of March 2026 :

S. No.	Particulars	Amount (₹)
1	Supply of food orders from Gulmohar Restaurant located in the Hotel Manek Pol Gandhinagar (Gujarat), where accommodation service is also provided at ₹ 6,500 per unit per day.	5,00,000
2	Received from services of transportation of passengers by an omnibus constructed to carry more than 6 persons excluding the driver, owned by Jeet Transport Pvt. Ltd., a registered person in the State of Rajasthan.	2,00,000

3	Supply of grocery items which includes exempt supplies amounting to ₹80,000. It is intra state supply.	1,20,000
4	Revenue from supply of clothes and shoes of Kingclub brand, a registered supplier in Noida, Uttar Pradesh.	3,90,000
5	Supply of laptops and air conditioners from supplier Satyam Electronics registered under Composition Scheme under GST in Dahod, Gujarat.	25,00,000

Other Information :

(i) Regarding S. No. 4, there is return of goods worth ₹ 50,000.

(ii) In respect to point 5, out of ₹ 25,00,000 consideration received, ₹ 10,00,000 belongs to goods supplied by the suppliers in the month of April 2026.

(iii) Procto Limited has complied with all special procedures required to be followed with respect of supplies of goods through them by Composition dealers.

(iv) Procto Limited filed the GSTR-8 for the month of February 2026 on 31st March, 2026. Although Tax collected at source (TCS) has been deposited regularly within due date.

(v) All figures are exclusive of GST.

(vi) All sections mentioned here are with reference to CGST Act, 2017.

(vii) Applicable GST rates are as follows :

Particulars	CGST	SGST	IGST
Restaurant Services within specified premises	9%	9%	18%
Restaurant Services not within specified premises	2.5%	2.5%	5%
All other inward and outward supply of goods and services	9%	9%	18%

Based on the information provided in the case scenario given above, choose the most appropriate answer to Question Numbers **18** to **23** below :

18. Calculate the amount of late fees payable by Procto Limited for delay in filing GSTR-8 for the month of February 2026. **1**

(A) ₹ 3,100 each under CGST and SGST

(B) ₹ 2,100 each under CGST and SGST

(C) ₹ 5,000 each under CGST and SGST

(D) ₹ 10,000 each under CGST and SGST

19. Which of the following statements is/are correct with respect to Procto Limited as a registered e-commerce operator ? **1**

(i) Procto Limited is mandatorily required to file GSTR-8, even if there is no TCS liability.

(ii) An officer not below the rank of Deputy Commissioner can issue notice to Procto Limited, asking him to furnish the details relating to volume of the goods/services supplied, stock of goods lying in warehouses/ godowns.

(iii) Reversal of input tax credit (ITC) is must on inputs and input services used to facilitate supplies on which Procto Limited has paid GST under Section 9(5).

Choose the most appropriate answer :

(A) Only (ii)

(B) (i), (ii) and (iii)

(C) Only (iii)

(D) (i) and (ii)

20. Which of the following statement is true if Satyam Electronics wants to make inter-state supplies through e-commerce platform of Procto Limited ? 1

(A) TCS has to be collected on inter-state supplies of goods and services both made by Satyam Electronics through Procto Limited.

(B) TCS has to be collected on inter-state supplies of goods made by Satyam Electronics through Procto Limited.

(C) Satyam Electronics cannot make inter-state supplies through e-commerce platform of Procto Limited.

(D) TCS is not required to be collected on inter-state supplies of goods or services made by Satyam Electronics through Procto Limited.

21. Compute the amount of Output GST payable by Procto Limited for the month of March 2026 : 2

(A) ₹ 22,464 CGST and SGST each and ₹ 44,496 IGST

(B) ₹ 34,964 CGST and SGST each and ₹ 44,496 IGST

(C) ₹ 22,464 CGST and SGST each and ₹ 8,496 IGST

(D) ₹ 34,964 CGST and SGST each and ₹ 8,496 IGST

22. Compute the amount of tax collected at source (TCS) as per the provisions of Section 52 of the CGST Act, 2017 by Procto Limited for the month of March 2026 : **2**

(A) ₹ 300 CGST and SGST each and ₹ 1,950 IGST

(B) ₹ 3,850 CGST and SGST each and ₹ 2,700 IGST

(C) ₹ 6,550 CGST and SGST each and ₹ 2,950 IGST

(D) ₹ 6,550 CGST and SGST each and ₹ 1,700 IGST

23. What is the due date of filing GSTR-8 and due date of depositing of tax collected at source (TCS) by Procto Limited for the month of March 2026 ? **1**

(A) 20th April, 2026 and 11th April, 2026

(B) 20th April, 2026 and 10th April, 2026

(C) 10th April, 2026 for both due dates

(D) 20th April for both due dates

PART – II 70 Marks

(Descriptive Portion)

(Candidates are required to give descriptive answers for this part inside the answer book)

1. ***Question paper comprises 6 questions. Answer Question No. 1 which is compulsory and any 4 out of the remaining 5 questions.***
2. ***Working notes should form part of the answer.***
3. ***Answers to the questions are to be given only in English except in the case of candidates who have opted for Hindi Medium. If a candidate has not opted for Hindi Medium, his/her answers in Hindi will not be evaluated.***
4. ***Candidates are required to write the question number legibly.***
5. ***All Questions should be answered on the basis of position of (i) GST law as amended by the Finance Act 2025 including significant notifications and circulars and other legislative amendments made, which have become effective upto 30.04.2026 and (ii) Customs law as amended by the Finance Act 2025 including significant notifications and circulars and other legislative amendments made, which have become effective upto 30.04.2026***

1. Rang Hospitality Private Limited (RHPL) is a registered person under GST in Vijayawada, Andhra Pradesh. RHPL is engaged in the following businesses : **14**

   (1) Manufacturing and selling of bakery and food products such as cakes, pastries, biscuits, bread and related items through its factory and 10 self-owned retail outlets across Vijayawada.

   (2) RHPL prepares and serves pizza, burgers, grilled sandwiches and shakes at its retail outlets.

(3) Owning and running a multiplex in Vijayawada.

(4) Owning and running a three-star Hotel named ARCUS in Vijayawada.

(5) Trading of cigarettes and cigars.

Details of transactions undertaken by RHPL during the month of March 2026 are as follows :

<table>
<tr><th>S. No.</th><th>Particulars</th><th>Amount (₹)</th></tr>
<tr><td colspan="2">Outward Supply Transactions :</td><td></td></tr>
<tr><td>(i)</td><td>Total supply of cakes, pastries, biscuits, rusks, bread, slice cakes and other food products by RHPL.
(a) Out of the total supply, RHPL made a supply of biscuits for ₹ 5,00,000 to Meeta General Store, an unregistered person located in Vijayawada on instructions of Jeet Traders, a registered person in Bhubaneshwar, Odisha.
(b) Sales of ₹ 7,00,000 was made through retail outlets of RHPL.
(c) Remaining sale amount belongs to the sale of pizza, sandwiches, burgers and shakes, prepared and served/takeaway at the retail outlets.</td><td>22,00,000</td></tr>
<tr><td>(ii)</td><td>(a) Sale of movie tickets during the month from multiplex owned by RHPL :
<table>
<tr><th>Type</th><th>Ticket only rate (per ticket) (in ₹)</th><th>Total no. of Tickets sold during the month</th></tr>
<tr><td>Silver</td><td>150</td><td>500</td></tr>
<tr><td>Gold</td><td>250</td><td>200</td></tr>
<tr><td>Recliners</td><td>500</td><td>100</td></tr>
</table></td><td></td></tr>
</table>

(b) Snacks and beverages are also sold separately other than combo offer at the multiplex which costs:

Item	Rate per item (in ₹)	Quantity sold from counter during the month
Popcorn	350	200
Beverages	150	200
Fries	400	100
Samosa	100	100

(c) Multiplex also offers combo offer for ticket plus snacks and beverages, where ticket rate remains the same but snacks and beverages are provided at discounted rates which is not available on separate purchase. 100 tickets of Gold and 75 tickets of Recliners category out of the total tickets sold during the month opted for combo offer of movie ticket plus snacks and beverages which has per person/ticket rate of ₹ 700 and ₹ 1,200 respectively.

Gold (25% discount on snacks and beverages)	Ticket + popcorn + beverage + samosa
Recliner (30% discount on snacks and beverages)	Ticket + popcorn + beverage + fries + samosa

100 X

75

Additional Information :

(a) RHPL also provided restaurant services of ₹ 3,50,000 through GreenGrab, a registered electronic commerce operator (ECO) in Vijayawada from its ARIES Restaurant.

(b) RHPL made a supply of cakes for ₹ 2,50,000 to Sura Traders, registered in Bengaluru, Karnataka in the month of January 2026. Out of it, Sura Traders returned expired goods to RHPL by issuing fresh tax invoice in the month of February 2026 amounting to ₹ 1,25,000. RHPL has already taken ITC of ₹ 15,000 IGST on the raw material utilised for such expired goods. RHPL destroyed the expired goods in March 2026.

(c) Opening balance of Input Tax Credit is ₹ 3,55,000 CGST, ₹ 2,10,000 SGST and ₹ 4,85,000 IGST.

(d) All conditions necessary for availing input tax credit (ITC) has been complied with. ITC has been availed in the same month of Inward supply.

(e) All figures are exclusive of GST except where otherwise provided with.

(f) Place of supply to be taken as Intra-State supply, wherever details for determination of the same are not provided with.

(g) Applicable GST Rates for all inward and outward supplies are as follows :

Particular	GST Rate
Restaurant services	2.5% CGST and SGST each, 5% IGST
Room Rent upto ₹ 7,500 per room per day	
Restaurant services in specified premises	9% CGST and SGST each, 18% IGST
Room Rent above ₹ 7,500 per room per day	
Cigarette and Cigar	20% CGST and SGST each, 40% IGST

(h) All other inward and outward supplies are taxable at 9% CGST and SGST each and 18% IGST.

You are required to compute the net minimum GST payable by Rang Hospitality Private Limited to be paid in cash for the month of March 2026.

Note : Computation of tax to be calculated separately for each transaction. Treatment to each transaction should be accompanied by relevant provisions of GST.

2. (a) Jolly Entertainment Limited, having administrative head office at Mumbai, is registered as an Input Service Distributor. It has functional branches at Bangalore, Hyderabad and Kolkata. 5

The turnover of previous financial year 2024-25 of various branches are,

(1) Bengaluru – 10 crore

(2) Hyderabad – 6 crore

(3) Kolkata – 4 crore

It started a new branch in Chennai in April 2025. Turnover of the quarter ended June 2025 was as below,

(1) Bengaluru – 6 crore

(2) Hyderabad – 2 crore

(3) Kolkata – 1 crore

(4) Chennai – 1 crore

Total amount of IGST, CGST & SGST paid on services used for all the units are :

(i) for June 2025 : ₹ 12,00,000

(ii) for July 2025 : ₹ 4,00,000

Determine the amount of credit to be distributed among the branches by Jolly Entertainment Limited. Ignore the bifurcation of IGST, CGST & SGST. Briefly explain the relevant provisions also.

(b) 'Palpay Solutions India Limited' is an Indian Subsidiary of its Foreign Holding Company 'Nova Pay Tech Inc', Denmark. 5

Employees of Indian subsidiary were offered two different options of Employee Stock Option Plan (ESOP) as per terms of their respective employment.

ESOP option 1 – Offered 500 shares at the rate of DKK 100/share of the foreign holding company to the employees and the Palpay will reimburse the Holding company at cost-to-cost basis.

ESOP option 2 – Offered 1,000 shares at the rate of DKK 100/share of the foreign holding company to the employees and the Palpay will reimburse the Holding company at cost plus mark up of 10% of the cost, since higher quantity is offered to employees under this option.

Foreign Exchange Rate of Currency of 1 DKK = ₹ 15

From the above information, you are required to determine with appropriate reasons :

(1) The value of taxable supply, if any, of the said transaction in the hands of employees in respect of transfer of shares under ESOP of Foreign Holding company.

(2) The value of taxable supply of reimbursement for transfer of shares under ESOP option-1 in the hand of Palpay Solutions India Limited for one employee who availed the same.

(3) The value of taxable supply of reimbursement for transfer of shares under ESOP option-2 in the hand of Palpay Solutions India Limited for one employee who availed the same.

(c) JRT Global is engaged in import of Knitting Machines from Germany and has furnished the following details related to its latest import : 4

	Particulars	Amount
(i)	Price of the Machine	US $ 7,000
(ii)	Freight (Air)	US $1,000

Additional Information :

(a) Insurance paid details are not available.

(b) Commission payable to an agent in India, appointed by the exporter – ₹ 50,000.

(c) Date of filing Bill of Entry was 20.10.2025 and the rate of exchange notified by CBIC on this date was ₹ 86 per US $.

(d) ~~Date of arrival of aircraft~~ was 22.10.2025 and the rate of exchange notified by CBIC on this date was ₹ 83 per US $.

From the above information, you are required to compute the assessable value under the Customs Act.

3. (a) Innovative Technologies, a registered person under GST in Pune, Maharashtra is engaged in the process of developing software and designing integrated circuits electronically for the manufacturing facility of Global Technologies, located in Germany. The said development and design is used for the manufacture of hardware based on such designs and software developed is also integrated upon to this hardware. **5**

Samples of such prototype hardware are then provided back from Germany to Innovative Technologies in Pune, Maharashtra to test and validate the software and design that has been developed to ensure that it is error free.

Innovative Technologies is part of the Electronics Semiconductor and Design Manufacturing (ESDM) industry in India.

Determine the place of supply with detailed explanation for :

(i) For software development and designing activity undertaken by Innovative Technologies, and

(ii) For sample testing of hardware prototypes by Innovative Technologies.

(b) 'Palpay Solutions India Limited' is an Indian Subsidiary of its Foreign Holding Company 'Nova Pay Tech Inc', Denmark. 5

Employees of Indian subsidiary were offered two different options of Employee Stock Option Plan (ESOP) as per terms of their respective employment.

ESOP option 1 – Offered 500 shares at the rate of DKK 100/share of the foreign holding company to the employees and the Palpay will reimburse the Holding company at cost-to-cost basis.

ESOP option 2 – Offered 1,000 shares at the rate of DKK 100/share of the foreign holding company to the employees and the Palpay will reimburse the Holding company at cost plus mark up of 10% of the cost, since higher quantity is offered to employees under this option.

Foreign Exchange Rate of Currency of 1 DKK = ₹ 15

From the above information, you are required to determine with appropriate reasons :

(1) The value of taxable supply, if any, of the said transaction in the hands of employees in respect of transfer of shares under ESOP of Foreign Holding company.

(2) The value of taxable supply of reimbursement for transfer of shares under ESOP option-1 in the hand of Palpay Solutions India Limited for one employee who availed the same.

(3) The value of taxable supply of reimbursement for transfer of shares under ESOP option-2 in the hand of Palpay Solutions India Limited for one employee who availed the same.

(c) JRT Global is engaged in import of Knitting Machines from Germany and has furnished the following details related to its latest import : 4

	Particulars	Amount
(i)	Price of the Machine	US $ 7,000
(ii)	Freight (Air)	US $1,000

Additional Information :

(a) Insurance paid details are not available.

(b) Commission payable to an agent in India, appointed by the exporter – ₹ 50,000.

(c) Date of filing Bill of Entry was 20.10.2025 and the rate of exchange notified by CBIC on this date was ₹ 86 per US $.

(d) ~~Date of arrival of aircraft~~ was 22.10.2025 and the rate of exchange notified by CBIC on this date was ₹ 83 per US $.

From the above information, you are required to compute the assessable value under the Customs Act.

3. (a) Innovative Technologies, a registered person under GST in Pune, Maharashtra is engaged in the process of developing software and designing integrated circuits electronically for the manufacturing facility of Global Technologies, located in Germany. The said development and design is used for the manufacture of hardware based on such designs and software developed is also integrated upon to this hardware. **5**

Samples of such prototype hardware are then provided back from Germany to Innovative Technologies in Pune, Maharashtra to test and validate the software and design that has been developed to ensure that it is error free.

Innovative Technologies is part of the Electronics Semiconductor and Design Manufacturing (ESDM) industry in India.

Determine the place of supply with detailed explanation for :

(i) For software development and designing activity undertaken by Innovative Technologies, and

(ii) For sample testing of hardware prototypes by Innovative Technologies.

(b) PSK & Co, registered under GST, is engaged in business of supply of medical equipment as well as doing servicing of the said equipments. The firm provides the following information in respect of two orders received for supply of machines and Service work : 5

Event	Supply of Machines	Service work of Machines
Date of confirmation of order	01.03.2026	10.04.2026
Date of receipt of advance (50% of agreed value)	05.03.2026	12.04.2026
Date of removal of goods on completion of order	10.03.2026	15.04.2026
Date of issue of invoice for full value	15.03.2026	20.04.2026
Date of receipt of balance 50% payment	25.03.2026	25.04.2026

Determine the time of supply under CGST Act, 1957 along with reference to the applicable provisions of law, in respect of the above orders executed by PSK & Co.

(c) Decide the validity of the following statements with reasons : 4

M/s Moon Impex, a unit in SEZ planned to import certain articles, which were subjected to levy of Countervailing duty as per the provisions of the Customs Tariff Act. Consultant of the importer opined that since importer is a unit in SEZ, the said duty will not be applicable to them and they can freely deal with the said articles as they wish.

M/s Moon Impex asks you to comment with reasons as to the correctness of the opinion given by their consultant.

4. (a) M/s Sharma Traders, a registered person under GST in the State of West Bengal, opted for QRMP Scheme (Quarterly Return Monthly Payment) and also opted for IFF filing (Invoice Furnishing Facility). 5

M/s Sharma Traders noticed that taxable amount in one of the Invoice was mentioned as ₹ 1,02,300/- instead of ₹ 1,03,200/- and consequently GST thereon was also under reported in IFF for the month of January 2026 filed on 10th February, 2026.

Answer the following queries of M/s Sharma Traders with reference to the related provisions of Rule 59 of the CGST Rules, 2017 :

(i) Whether Sharma Traders can file GSTR-1A for amending the records filed in IFF for January 2026 in the month of March 2026 while filing IFF for February 2026 ?

(ii) What will be the period between which GSTR-1A will be available to the M/s Sharma Traders, if GSTR-1 has been filed on 11th April, 2026 and corresponding GSTR-3B has been filed on 26th April, 2026 ?

(iii) In (ii) above, if M/s Sharma Traders do not file IFF for the month of February up-to its due date, whether late fee is applicable on late filing of IFF.

(iv) What type of rectification cannot be made through GSTR-1A ?

(b) Broslime Traders is registered under GST in the State of Rajasthan and is engaged in supply of taxable goods and services. 5

Following are the details of transactions undergone by the Broslime Traders during a tax period :

Products	Turnover or Value of Outward Supply (Amount in ₹)	GST Rate on Outward Supply	Corresponding Value of Inward Supply (Amount in ₹)	GST Rate on Inward Supply	Type of Inward Supply
P	8,00,000	5%	5,00,000	18%	Goods
Q	2,00,000	18%	1,00,000	18%	Goods
R	6,50,000	5%	3,50,000	18%	Goods (Input and Output are same goods)
S	1,50,000	5%	50,000	18%	Service

(i) Product Q has been supplied to Klassic Global Pvt. Ltd., being 100% Export Oriented Unit (EOU). Klassic Global Pvt. Ltd. claimed input tax credit on such supplies and does not furnish any undertaking that the Broslime Traders may claim the refund.

(ii) In case of product R, inward supply purchased attracting 18% GST and sold at 5% due to reduction in rate subsequently.

(iii) Product S is notified as a product, in respect of which no refund of unutilised input tax credit shall be allowed under Section 54(3)(ii).

→ Values of inward and outward supplies are exclusive of GST. Ignore the bifurcation of figures into CGST, SGST and IGST.

Determine the maximum amount of refund for unutilized input tax credit that Broslime Traders will be eligible to claim according to the provisions of Section 54(3)(ii) of CGST Act, 2017 and Rule 89(5) of the CGST Rules, 2017.

(c) Vaibav, an Indian citizen, went to Dubai on 01.01.2025 for his employment. His wife Visali and their child joined him during the month of July 2025. Vaibav & Visali returned to India on 31.03.2026 along with their child aged 18 months due to hostile war situation. The following details of baggage are submitted by them to the Customs authorities on their return as brought by them, 4

(a) Used personal effects worth ₹ 90,000 by each of them

(b) Laptop computer valued ₹ 1,00,000 by Vaibav

(c) Notepad valued ₹ 60,000 by Visali

(d) Video game device valued ₹ 45,000 by their child

(e) Gold Ornaments bought by Visali at Dubai weighing 10 grams worth ₹ 1,50,000.

With reference to the Baggage Rules, 2026, determine the amount, if any, liable for customs duty by the family of Vaibav. Customs duty need not be quantified.

5. (a) Arunkumar & Sons, a registered person (Taxpayer) wants to file an appeal before the GST Appellate Tribunal (GSTAT) against the order of Revisional Authority challenging the entire demand. The Revisional Authority confirmed the total tax demand of ₹ 30 lakh. The appeal involves the question of law. 5

As per the facts given above, assist the Taxpayer by suggesting solutions to below mentioned questions :

(i) Whether this appeal before the GSTAT fulfils all the conditions required as per the Section 109 of CGST Act, 2017 and Rule 110A of the CGST Rules, 2017 to be heard before the Single Member Bench ?

(ii) Quantify the amount of pre-deposit required to be paid by the aggrieved Taxpayer before filing the appeal before the GSTAT.

(iii) Quantify the amount of fees payable by the aggrieved Taxpayer for filing appeal before the GSTAT under GST Laws.

(b) Flair and Co. received a Show Cause notice u/s 74A for the financial year 2024-25 alleging that ITC claimed in GSTR-3B exceeded the ITC available in GSTR-2B for the same period as per GSTN Portal. **5**

SCN proposed a tax demand of ₹ 54,000 against the same allegation. Flair and Co. submitted its detailed reply that there was no excess claim of ITC and to substantiate its claim submitted reconciliation for the entire year.

Being not satisfied with the reply submitted by the Flair and Co., Proper officer issued an order for the F.Y. 2024-25 confirming a demand of ₹ 60,000 for excess claim of ITC and also ₹ 25,000 towards suppression of purchases as reflected in the reply filed.

Flair and Co. seeks your opinion supported legal provisions with respect to the validity of the Order issued by the Proper officer for the F.Y. 2024-25 in the above scenario as well as position of interest liability not specified in the above order determining the tax liability.

(c) Comment on the statement "Sometimes warehoused goods are subject to normal loss owing to volatility of such goods and manner of their storage" with reference to the liability of the duty at the time of removal of goods from warehouse as per Section 70 of the Customs Act, 1962. **4**

6. (a) Penalty under GST not only may be levied on the taxable person or any other person who retains the benefit arising out of the specified offences, but also may be levied on any person who aids or abets in specified offences. **6**

What are the offences specified under Section 122(3) of the CGST Act, 2017 where penalty can be levied and what is the quantum of such penalty ?

(b) The Government may, on the recommendation of the Council issue notification prescribing special procedure for certain processes. Elaborate the statement with reference to Section 148 of the CGST Act, 2017. **4**

OR

(b) The Government and CBIC (Central Board of Indirect Taxes and Customs) have powers to make rules and regulations on the recommendations of GST Council. Describe the powers of Government and CBIC in light of the provisions of Section 164 and 165 of CGST Act, 2017. **4**

(c) Write a short note on the import of following specific categories of goods under Customs and Foreign Trade Policy : **4**

(a) Samples

(b) Gifts