

**FINAL EXAMINATION**  
**MODEL QUESTION PAPER**  
**PAPER – 19**  
**INDIRECT TAX LAWS & PRACTICE**

**SET - 1**  
**TERM – JUNE 2024**  
**SYLLABUS 2022**

**Time Allowed: 3 Hours**

**Full Marks: 100**

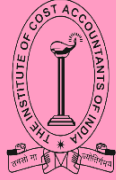
The figures in the margin on the right side indicate full marks.

**SECTION – A (Compulsory)**

**1. Choose the correct option:**

**[15 x 2 =30]**

- (i) Flow of consideration is not a mandatory requirement under supply, in case of:
- imports
  - Activities specified under Schedule I of the CGST Act
  - Both
  - None of the above
- (ii) What is the threshold limit of turnover in the preceding financial year for opting to pay tax under composition scheme for States other than special category States?
- ₹ 20 lakh
  - ₹ 10 lakh
  - ₹ 50 lakh
  - ₹ 150 lakh
- (iii) Mr. A has started intra-state supply of services from Delhi. He is required to obtain registration if his aggregate turnover exceeds \_\_\_\_\_ during a financial year.
- ₹ 10 lakh
  - ₹ 20 lakh
  - ₹ 30 lakh
  - ₹ 40 lakh
- (iv) Levy of GST on Priority Sector Lending Certificate (PSLC) under:
- Exempted supply of goods
  - Reverse Charge Mechanism (RCM)
  - Partial Reverse Charge Mechanism
  - Forward Charge
- (v) Which of following deductions is allowed from value of imported goods vide rule 7 (deductive value) —
- commission on sales in India;
  - transport from foreign port;
  - Both of the above
  - None of the above

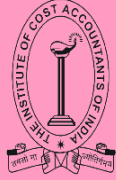


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- (vi) In case proper officer checks the goods in movement, then what document shall be required apart from delivery challan to satisfy the proper officer where the value of goods exceeds ₹ 50,000?
- E-way Bill
  - Voucher
  - Invoice
  - None of the above.
- (vii) Mr. A entered into a contract with Mr. B & agreed to make the payment by 30th Sep 2023. If the payment is not made in time, then he shall pay late fees @ ₹ 200 per day. No payment of late fees has been made so far. What shall be the time of supply in respect of the late fees due on Mr. A?
- Sept 2023
  - Oct 2023
  - Time of supply has not arisen
  - None of the above.
- (viii) Is it mandatory to capitalize the capital goods in books of Accounts?
- Yes
  - No
  - Optional
  - None of the above
- (ix) Is there any threshold limit for applying the provisions of Section 52 for collecting tax at source?
- TCS applies if net value of taxable supplies exceeds ₹ 10,00,000/-
  - TCS applies if net value of taxable supplies exceeds ₹ 15,00,000/-
  - TCS applies if net value of taxable supplies exceeds ₹ 20,00,000/-
  - No such limit prescribed, tax should always be collected at source if the conditions envisaged u/s 52 are met.
- (x) The due date for filling GSTR – 7 is \_\_\_\_\_ of the succeeding month.
- 10
  - 13
  - 18
  - 20
- (xi) Out of the following transaction, which is not considered as supply under GST?
- High sea sale
  - Payment of salary by the employer to his employee



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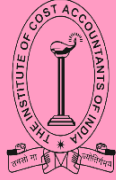
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- c. Sale of land  
d. All of the above
- (xii) Minimum value addition required to be achieved under DFIA is \_\_\_\_\_.
- a. 10%  
b. 15%  
c. 20%  
d. 5%
- (xiii) Mr. Raj resident of India, returned back to India from London after 2 years of stay and brought jewellery ₹ 42,000 (18 grams). Duty payable by Mr. Raj is:
- a. ₹ 770  
b. ₹ 2,000  
c. ₹ 2,200  
d. Nil
- (xiv) \_\_\_\_\_ grants the permission for manufacturing or other operations in the bonded facility.
- a. Assistant Commissioner of Customs  
b. Deputy Commissioner of Customs  
c. Additional Commissioner of Customs  
d. Commissioner of Customs
- (xv) In case, the developer submit the proposal to the State Government for The SEZ approval, then state government forwards this proposal to the Board of Approval (BoA) along with its recommendation within.
- a. 5 days  
b. 15 days  
c. 30 days  
d. 45 days

**SECTION-B**

**(Answer any five questions out of seven questions given. Each question carries 14 Marks.)**  
**[5x14=70]**

2. (a) (i) R Ltd. a manufacturer of cosmetic products supplied a package consisting of Body oil (GST 18%), Body lotion (GST 28%), Shampoo (GST 28%) and Soap (GST 12%). The price per package is ₹ 750 (exclusive of GST). 15,000 packages were supplied by the company to its dealers. Determine the nature of supply and its GST liability.



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- (ii) A hotel provides 3 days and 2 nights package wherein the facility of breakfast and dinner is provided along with the room accommodation free of cost. Determine whether it is composite supply or mixed supply?
- (iii) A toothpaste company has offered a scheme of free toothbrush of ₹ 25 along with the purchase of toothpaste of ₹ 248/-. Classify whether it is composite supply or mixed supply. [7]

- (b) Prepare a list of the contents of Form GSTR 3B. [7]

3. (a) Agro Farm Limited registered under GST furnishes the following details with respect to the activities undertaken by them in the month of May, 2023 –

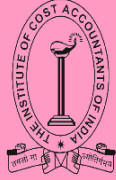
S.N.	Particulars	₹
1)	Receipts from Supply of farm labour	85,000
2)	Charges for seed testing	65,000
3)	Charges for soil testing of farm land	35,000
4)	Charges for warehousing of potato chips	85,000
5)	Commission received on sale of wheat	75,000
6)	Charges for training of farmers on use of new pesticides and fertilizers developed through scientific research	10,000
7)	Renting of vacant land to a stud farm	1,85,000
8)	Leasing of vacant land to a cattle farm	83,500
9)	Charges for warehousing of rice	1,50,000
10)	Charges for warehousing of cotton fabrics	2,00,000
11)	Retail packing and labelling of fruits and vegetables	5,00,000

Compute the value of taxable supply of Agro Farm Limited for the month of May, 2023 if all the above amounts are exclusive of GST. [7]

- (b) Mr. Akhil registered person provides the following information for the month of March 2024:

Particulars	Amount
Input tax credit in respect of inward supply	₹2,00,000
Taxable supply (Excluding zero rated supply)	₹10,00,000
Export i.e., zero-rated supply	₹ 5,00,000
Exempt supplies	₹ 3,00,000
Inward supplies on which he is liable to pay tax on reverse charge basis	₹ 2,00,000

Compute ITC available to him for the month of March 2024 [7]



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4. (a) Briefly summarize the provisions relating to TDS under GST Law. [7]
- (b) Explain Online information and database access retrieval service (OIDAR)? Identify few services which are notified under section 9(5) of CGST Act. [7]

5. (a) Mr. Hogle, an event organiser located in Singapore, undertakes to organize comedy shows of Mr. Bhrami of Hyderabad and Mr. Vadivelu of Chennai in India. The comedy shows are hosted in Telangana, Andhra Pradesh, Tamil Nadu and Pondicherry.  
Gross value of contract is ₹ 60 crores.

State	No. of Days	Recipient of Service
Telangana	20	Mr. Bhrami
Andhra Pradesh	15	Mr. Bhrami
Tamil Nadu	14	Mr. Vadivelu
Pondicherry	01	Mr. Vadivelu
Total	50	

Determine the place of supply of services, value of service and person liable to pay tax. [7]

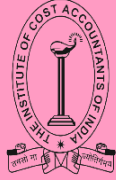
- (b) Smart Ltd. exported some goods to LG Inc. of USA. It received US \$ 9,000 as consideration for the same and sold the foreign currency @ ₹ 71 per US dollar. Compute the value of supply of money changing service under GST law and rules made thereunder in the following cases:

(A) RBI reference rate for US dollar at that time is ₹ 72 per US dollar

(B) RBI reference rate for US dollars is not available.

Calculate the value of supply if US \$9,000 are converted into UK £ 4,500. RBI reference rate at that time for US \$ is ₹ 73 per US dollar and for UK £ is ₹ 101 per UK Pound. [7]

6. (a) Demonstrate various Trade Facilitation Measures taken by Indian Customs. [7]
- (b) Analyze the Advance Authorization Scheme with reference to Foreign Trade Policy. [7]
7. (a) Mr. Brown of foreign origin has come on travel visa, to tour in India. He carries with him, as part of baggage, the following:



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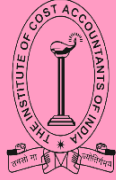
Particulars	Value in ₹
Travel Souvenir	1,85,000
Other articles carried on in person	1,50,000
120 sticks of cigarettes of ₹ 100 each	12,000
Fire arm with 100 cartridges (value includes the value of cartridges at ₹ 500 per cartridge)	100,000

Determine Customs Duty payable on baggage @ 38.50% inclusive of social welfare surcharge. [7]

- (b) ABC Industries Ltd. of Mumbai imported one machine through vessel from Japan, in the month of November. The following particulars are made available for computation of customs duty:

S.N	Particulars	Amount in JPY (¥)
(i)	Cost upto port of exportation incurred by exporter	6,00,000
(ii)	Loading charges at port of exportation	25,000
(iii)	Freight charges from port of export to port of import in India.	1,00,000
Following additional amounts paid by ABC Industries Ltd:-		
(i)	Designing charges, necessary for the machine, paid to consultancy firm in Delhi	8,00,000
(ii)	Commission paid (not buying commission) to the local agent of exporter	1,25,000
(iii)	Actual landing charges paid at the place of importation.	15,000
(iv)	Actual insurance charges paid to the place of importation is not ascertainable	
(v)	Lighterage charges paid at the port of importation	20,000
Other information		
(i)	Rate of basic customs duty	10%
(ii)	Rate of social welfare surcharge	10%
(iii)	Integrated tax	18%
(iv)	Ignore GST compensation cess.	
(v)	Rate of exchange to be taken 1 Japanese Yen (¥) =	₹ 0.71

Compute the assessable value and customs duty payable. [7]



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8. (a) Chandana Traders in Karnataka receives an order from M/s A Inc. in USA to deliver 100 cell phones at Odia Dealers in Karnataka. On application of section 10(1)(b) place of supply will be USA. The question arises will this transaction be taxed even if the place of supply is USA? Discuss with reason. [7]
- (b) Mr. Bhagirath has taken a loan from the bank on 15-07-2023 worth ₹ 2 crore and purchased a machine. Subsequently, he defaulted in paying the loan amount along with interest. Hence, the bank repossessed the machine from him on 1st Jan 2024. The banker sells the said goods on 26th April 2024. Compute the value of taxable supply of goods in the hands of banker in the following two independent cases:  
Case 1: machine sold for ₹ 1,90,00,000.  
Case 2: machine sold for ₹ 1,70,00,000.  
Note: Applicable rate of IGST 18%. [7]