



FINAL EXAMINATION
MODEL QUESTION PAPER
PAPER – 19

SET - 1
TERM – DECEMBER 2025
SYLLABUS 2022

INDIRECT TAX LAWS AND PRACTICE

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 × 2=30]

- (i) Schedule III of the CGST Act, 2017 does not include:
- Funeral, Burial or Crematorium
 - Functions performed by MP's, MLA's
 - Services by any court or tribunal
 - Services by Government of India for transportation of passengers
- (ii) Flow of consideration is not a mandatory field under supply, in case of:
- imports
 - Activities specified under Schedule I of the CGST Act, 2017
 - Both
 - None of the above
- (iii) Goods within the meaning of supply under GST does not includes:
- Movable property
 - Money and securities
 - Actionable claim other than specified actionable claims
 - All of the above
- (iv) Determine the amount of GST in case of supply of service of ₹ 10,00,000 on 4th Sep 2024 and invoice has also been issued on the same date. The date of payment is 30th Aug 2024. The CGST rate has been increased from 5% to 12% w.e.f. 1st Sep 2024.
- ₹50,000
 - ₹1,00,000
 - ₹70,000
 - ₹1,20,000
- (v) What is the Place of Supply in case the supply is made in territorial waters under GST?
- Location in territorial waters
 - Coastal State or Union territory where the nearest point of the appropriate baseline is located
 - Either (a) or (b)
 - None of the above



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- (vi) Mr. Ajay purchased goods from Mr. Chethan, a composition dealer worth ₹100,000. Since Mr. Chethan was trader so he was supposed to pay only 1% of his turnover as his tax. The item so purchased was otherwise taxable at 12%. What is the amount of credit which Mr. Ajay is eligible to take?
- a) ₹990
 - b) ₹12,000
 - c) ₹1,000
 - d) Not eligible to claim credit
- (vii) Annual Audit Report Form GSTR-9C is required to be certified by practicing:
- a) CA
 - b) CMA
 - c) CA or CMA
 - d) none of the above.
- (viii) Refunds would be allowed on a provisional basis in case of refund claims on account of zero-rated supplies of goods and/or services made by registered persons. At what percentage, would such provisional refunds be granted?
- a) 90%
 - b) 65%
 - c) 80%
 - d) 70%
- (ix) A member of AAR shall not be below the rank of:
- a) Deputy Commissioner
 - b) Assistant Commissioner
 - c) Joint Commissioner
 - d) Commissioner
- (x) What action should be taken by an assessee to satisfy with anti-profiteering provision?
- a) Reduce rate of tax on any supply of goods or services, if such assessee has got the benefit of such reduced rate
 - b) Pass on the benefit of input tax credit, if such assessee has got such input tax credit
 - c) Both (a) and (b)
 - d) none of the above
- (xi) Which of following deductions is allowed from value of imported goods vide rule 7 (deductive value) -
- a) commission on sales in India;
 - b) transport from foreign port;
 - c) Both of the above
 - d) none of the above



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- (xii) Calculate Free on Board value from following: Ex-factory price of exporter- ₹10,000; Expenses upto loading of goods by foreign exporter- ₹12,000. Post importation cost- ₹8000:
- a) ₹30,000
 - b) ₹22,000
 - c) ₹18,000
 - d) ₹22,250
- (xiii) In the context of Customs, Annexure I include:
- a) Firearms
 - b) Cloths
 - c) Radio
 - d) Watch.
- (xiv) Under Section 23(2) of Indian Customs Act, 1962, in which of the following cases may an importer relinquish his title to the goods and abandon them without paying customs duty?
- a) When the goods do not match the specifications.
 - b) When the goods are damaged or deteriorated during voyage.
 - c) When there is a breach of contract and importer is unwilling to take delivery.
 - d) All of the above.
- (xv) Value of goods to be exported as gift can't exceed _____ in a licensing year
- a) ₹7,00,000
 - b) ₹10,00,000
 - c) ₹50,00,000
 - d) ₹5,00,000



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SECTION – B

Answer any 5 questions out of 7 questions given. Each question carries 14 marks. [5 × 14 = 70]

- 2) (a) Analyze the Composition Scheme under GST in terms of who can avail it, who is restricted, and what compliance conditions apply. [7]
- (b) Discuss the salient features of Quarterly Return filing & Monthly Payment of Taxes (QRMP) Scheme: [7]
- 3) (a) Compute the cost of production and valuation for the under mentioned product as per Rule 30 of the CGST Rules, 2017:

| Particulars | (₹) |
|--|----------|
| 1. Cost of material (Inclusive of CGST & SGST at 12%) | 1,12,000 |
| 2. Direct wages | 47,000 |
| 3. Other direct materials | 13,500 |
| 4. Computer use for office purpose | 41,000 |
| 5. Quality control test incurred for production process | 17,000 |
| 6. Engineer charges paid for installation of machinery | 12,750 |
| 7. Other factory overhead | 27,000 |
| 8. Salary of staff appointed for office duty | 84,000 |
| 9. Sale of scrap realized | 1,800 |
| 10. Actual profit margin | 15% |
| 11. Administrative overhead (100% related to administrative Works) | 1,00,000 |
| 12. Selling and distribution overhead | 30,000 |

[7]

- (b) Mr. Kunal Mehra, a registered supplier engaged in the trading of industrial chemicals, pays GST under the regular scheme and is not eligible for any threshold exemption.

He has made the following outward taxable supplies during the month of August, 2025:

- Intra-State supply of goods – ₹30,00,000
- Inter-State supply of goods – ₹6,00,000

He has also made the following inward supplies:

- Intra-State purchase from a registered dealer – ₹2,50,000
- Intra-State purchase from an unregistered dealer – ₹5,00,000
- Inter-State purchase from a registered dealer – ₹16,00,000

Balance of Input Tax Credit at the beginning of August, 2025:

- CGST – ₹1,10,000
- SGST – ₹75,000
- IGST – ₹65,000



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Additional Information:

On 15th August, 2025, Mr. Mehra purchased an intra-State vehicle for business use at a total price of ₹7,20,000 (including CGST ₹40,000 and SGST ₹40,000). The vehicle was capitalized at full value including GST on the same day to claim depreciation. Out of the inter-State purchases from registered dealers, goods worth ₹1,20,000 were received on 3rd September, 2025, due to logistical delays.

Note:

- Applicable GST rates: CGST @ 9%, SGST @ 9%, IGST @ 18%
- All amounts for inward and outward supplies are exclusive of taxes, unless stated otherwise
- All conditions necessary for availing ITC are deemed fulfilled, except those specifically mentioned above

Calculate net CGST, SGST, and IGST payable in cash for August, 2025. [7]

4) (a) Identify the cases where tax deduction is not required under GST. [7]

(b) In the context of GST, does the supply of an external storage battery along with a UPS constitute a composite supply or a mixed supply? Explain with reference to the ruling in the case of Switching Avo Electro Power Ltd. (2018). [7]

5. (a) Mr. A, a registered person received goods (i.e. Bidi leaves) from Mr. B, an unregistered dealer. Mr. B issues invoice on 1st July 2024.

Identify the time of supply of goods under GST in following independent cases:

- (i) Mr. A received goods on 15th July 2024, payment of which is not made yet.
- (ii) Mr. A received goods on 3rd August 2024 & made payment for the same on 4th August 2024.
- (iii) Mr. A made payment on 8th July and received goods on the same date.
- (iv) Mr. A received goods on 10th July 2024 & made payment for the same on 9th July 2024.

[7]

(b) Skyway Travel Solutions Pvt. Ltd., an air travel agency, needs to determine its GST liability for the quarter ended June 30, 2025, based on the following details:

- Basic air fare collected for domestic ticket bookings – ₹60,00,000
- Basic air fare collected for international ticket bookings – ₹95,00,000
- Commission received from airlines on domestic and international ticket sales – ₹5,20,000
- Year-end bonus received from airlines – ₹75,000

Calculate the GST liability of Skyway Travel Solutions Pvt. Ltd. for the quarter ended June 30, 2025. Additionally, determine whether the GST liability would be reduced if the company opts for the special provision for GST payment under Rule 32(3) of the CGST Rules, 2017. The applicable GST rate is 18%.

[7]

6. (a) Explain the conditions under which refund of import duty is allowed under Section 26A of the Customs Act, 1962, and mention the relevant date for filing such a refund claim. [7]



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- (b) What are deemed exports? Identify the supplies that are considered as deemed exports. Also, discuss the benefits available under deemed exports. [7]
7. (a) Mrs. & Mr. Ajith Kumar visited Spain and brought following goods while returning to India after 6 days stay abroad on 8th March 2025.
- (i) Their personal effects like clothes, etc., valued at 2,70,000.
 - (ii) A personal computer bought for 2,72,000.
 - (iii) A laptop computer bought for 1,90,000.
 - (iv) Two litres of liquor bought for 3,200.
 - (v) A new camera bought for 174,800.
 - (vi) Plasma T.V. for 2,50,000
- Calculate the amount of customs duty payable? [7]
- (b) ABC Technologies Ltd., has imported certain equipment from Japan at an FOB cost of 2,00,000 Yen (Japanese). The other expenses incurred by M/s. ABC Technologies in this connection are as follows:
- Freight from Japan to India Port 20,000 Yen
 - Insurance paid to Insurer in India ₹10,000
 - Designing charges paid to Consultancy firm in Japan 30,000 Yen
 - M/s. ABC Technologies had expended ₹1,00,000 in India for certain development activities with respect to the imported equipment
 - ABC Technologies had incurred road transport cost from Mumbai port to their factory in Karnataka ₹30,000
 - The Central Board of Indirect Taxes and Customs had notified for purpose of section 14(3)* of the Customs Act, 1962 exchange rate of 1 Yen = ₹0.3948. The interbank rate was 1 Yen = ₹0.40
 - M/s ABC Technologies had effected payment to the Bank based on exchange rate 1 Yen = ₹0.4150
 - The commission payable to the agent in India was 5% of FOB cost of the equipment in Yen.
- Calculate the assessable value for purposes of customs duty under the Customs Act, 1962 providing brief notes wherever required with appropriate assumptions. [7]
8. (a) Kamal & Co. manufactures customized products at its unit situated in Rajasthan. Cost of production for Kamal & Co for 1000 products is ₹20,00,000. These products require further processing before sale, and for this purpose products are transferred from its Rajasthan unit to its another unit in Punjab. The Punjab unit, apart from processing its own products, engages in processing of similar products of other persons who supply the products of the same kind and quality and thereafter sells these processed products to wholesalers. There are no other factories in the neighboring area which are engaged in the same business as that of its Punjab unit. Products of the same kind and quality are supplied in lots of 1000 each time by another manufacturer located in Punjab. The price of such goods is ₹19,00,000. Calculate the value of 1000 products supplied by Kamal & Co. to its Punjab unit as per the provisions of CGST Act, 2017. [7]



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- (b) Mr. NY, a supplier of goods pays GST under regular scheme. Mr. NY is not eligible for any threshold exemption. He has made the following outward taxable supplies during April 2025:

| Particulars | Rate of Tax | | | Amount (₹) |
|-----------------------------|-------------|------|------|------------|
| | CGST | SGST | IGST | |
| Intra State supply of goods | | | | |
| Product A | 6% | 6% | - | 8,00,000 |
| Product B | 9% | 9% | - | 2,00,000 |
| Inter State supply of goods | | | | |
| Product A | - | - | 12% | 3,00,000 |
| Product B | - | - | 18% | 1,50,000 |

He has also furnished the following information in respect of supplies received by him during April 2025:

| Particulars | Rate of Tax | | | Amount (₹) |
|-----------------------------|-------------|------|------|------------|
| | CGST | SGST | IGST | |
| Intra State supply of goods | | | | |
| Product A | 6% | 6% | - | 2,00,000 |
| Product B | 9% | 9% | - | 1,00,000 |
| Inter State supply of goods | | | | |
| Product A | - | - | 12% | 1,50,000 |
| Product B | - | - | 18% | 80,000 |

Mr. NY has following ITCs with him at the beginning of April 2025:

| Particulars | (₹) |
|-------------|--------|
| CGST | 40,000 |
| SGST | 28,000 |
| IGST | 44,600 |

Note:

- (i) Both inward and outward supplies are exclusive of taxes, wherever applicable.
- (ii) All the conditions necessary for availing the ITC have been fulfilled.

Calculate net GST payable by Mr. NY for the month of April 2025.

Make suitable assumptions wherever required.

[7]