



FINAL EXAMINATION
MODEL QUESTION PAPER
PAPER – 19

SET 1
TERM – JUNE 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) While repairing the factory shed, few goods were also supplied along with the labour service. Whether it is a:
- Composite Supply
 - Mixed Supply
 - Works Contract Service
 - None of the above
- (ii) Mr. Dhoni a registered person from Mumbai, received certain architectural services from one of its associates from UAE for his personal purpose free of cost. The same was worth \$5,000. Does the import of service qualify as supply?
- Yes. Being made from related party
 - No. since, not made in course or furtherance of business
 - Yes, but only on prior approval of Government
 - None of the above
- (iii) Stylish a modelling agency, registered in Mumbai having 10 models entered into a contract for beauty treatment of their models with Fair & Lovely in Delhi but the beauty treatment was done before a fashion show in the city of Hyderabad. What is the place of supply?
- Mumbai
 - Delhi
 - Chennai
 - Hyderabad
- (iv) Mr. OBAMA of USA came to Chennai for personal visit and booked a room in Taj Hotel of Chennai. What GST is liable to pay by Taj Hotel of Chennai where payment received in US Dollars?
- CGST + SGST
 - IGST
 - Zero rate of GST
 - None of the above
- (v) Rule 30 of the CGST Rules inter alia provides value of supply of goods or services or both based on cost shall be% of cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.
- 100
 - 10
 - 110
 - 120



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- (vi) The term “used in the course or furtherance of business” means —
- It should be directly co-related to output supply
 - It is planned to use in the course of business
 - It is used or intended to be used in the course of business
 - It is used in the course of business for making outward supply
- (vii) Levy of GST on Priority Sector Lending Certificate (PSLC) is under:
- Exempted supply of goods
 - Reverse Charge Mechanism (RCM)
 - Forward Charge
 - Partial Reverse Charge Mechanism
- (viii) When an e-commerce operator is required to register under GST?
- When he is required to collect tax at source u/s 52
 - When his aggregate turnover exceeds the threshold limit
 - It is mandatory to register irrespective of the threshold limit.
 - When he is required to collect tax at source u/s 52 and his aggregate turnover exceeds the threshold limit.
- (ix) Which document is to be issued by the consignor instead of tax invoice for transportation of goods for job work?
- E-Way Bill
 - Delivery Challan
 - Debit Note
 - Receipt Voucher
- (x) E-Way bill generation facility of a person paying tax under regular scheme will be blocked if he has not furnished the returns for a consecutive period of _____.
- 2 months
 - 2 tax periods
 - 3 tax periods
 - 6 tax periods
- (xi) Determine price to be taken for computing deductive value in rule 7: Sale quantity- 80 units @ ₹90, 50 units @ ₹95, 25 units @ ₹105, 40 units @ ₹100:
- ₹105
 - ₹100
 - ₹95
 - ₹90



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- (xii) A person, who is engaged in a profession abroad, or is transferring his residence to India after stayed abroad more than 2 years can bring, used household items without payment of duty up to:
- ₹50,00,000
 - ₹25,00,000
 - ₹5,00,000
 - ₹50,000.
- (xiii) Once a _____ is cleared for home consumption, the bond submitted by the importer gets debited automatically in the customs automated system and the details shall be made available electronically to the Jurisdictional Custom Officer.
- Bill of Entry
 - Shipping Bill
 - Entry inwards
 - Entry outwards
- (xiv) Full form of IIN is:
- Import of goods at concessional rate of duty Identification Number
 - Import of Goods at Concessional Rate Identification Number
 - Import of Goods Identification Number
 - Import at Concessional Rate Identification Number
- (xv) _____ grants the permission for manufacturing or other operations in the bonded facility.
- Assistant Commissioner of Customs
 - Deputy Commissioner of Customs
 - Additional Commissioner of Customs
 - Commissioner of Customs

Section – B

(Answer any five questions out of seven questions given. Each question carries 14 Marks)

[5 x 14 = 70]

2. (a) Examine how pre-packaged and labelled goods will be treated in GST. [7]
- (b) Discuss the details to be provided in the form GSTR – 9. [7]
3. (a) Indian railways has provided following services—
- Transport of passengers by general class: ₹25,00,000;
 - Transport of passengers by sleeper class: ₹20,00,000;
 - Transport of passengers by 1st Class air conditioned coach: ₹6,00,00,000;
 - Transport of passengers by 2 tier air conditioned coach: ₹22,00,00,000;



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(5) Transport of passengers by 3-tier air conditioned coach: ₹30,00,00,000;
Calculate value of taxable supplies and GST liability. Applicable GST rate is 5%. [7]

(b) The goods manufactured by Ansh Ltd. have been exempted from GST with effect from 15th January 2025. Earlier these goods were liable to tax @ 18%. Its inputs were liable to GST @ 12%. Following information is supplied on 15th January 2025:

- (i) The inputs costing ₹1,84,720 are lying in stock.
- (ii) The inputs costing ₹97,184 are in process.
- (iii) The finished goods valuing ₹5,82,400 are in stock, the input cost is 50% of the value.

Ansh Ltd. also purchased capital goods for ₹5,00,000 by paying GST 28% (invoice dated 10th July 2024). The balance in electronic credit ledger account shows credit balance of ₹2,79,104.

The department has asked Ansh Ltd. to reverse the credit taken on inputs referred above. However, Ansh Ltd. contends that credit once validly taken is indefeasible and not required to be reversed.

Calculate the amount payable by Ansh Ltd. if the balance in electronic credit ledger receivable account as on 15th January 2025 were ₹29,104. [7]

4. (a) Explain the provision of special audit as per CGST Act, 2017. Also discuss the process of how special audit is conducted. [7]

(b) Analyse the provisions related to Distinct persons as per CGST Act, 2017. [7]

5. (a) Determine the time of supply from the following particulars:

8th September	Community hall booked for a marriage, Sum agreed ₹ 11,20,000, Advance ₹ 1,20,000 recorded in the books of account.
10th September	Advance amount credit in bank account
2nd November	Marriage held in Community Hall
18th December	Invoice issued for ₹ 11,20,000 indicating the balance of ₹ 10,00,000 payable
22nd December	Balance ₹ 10,00,000 recorded in the books of account.
24th December	Payment ₹ 10,00,000 credit to the bank account

[7]

(b) Srinidhi 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. Calculate the value of supply of money changing service under GST law and rules made thereunder in the following cases:

- (i) RBI reference rate for US dollar at. That time is ₹ 72 per US dollar
- (ii) 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]



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6. (a) Distinguish between Pilferage of goods and loss or destruction of goods as per Customs Act, 1962. [7]
- (b) Discuss some incentives to Special Economic Zone (SEZ) units. [7]
7. (a) Mrs. & Mr. Kapoor visited Germany and brought following goods while returning to India after 6 days stay abroad on 8th January 2025.
- (i) Their personal effects like clothes, etc., valued at ₹1,35,000.
 - (ii) A personal computer bought for ₹1,36,000.
 - (iii) A laptop computer bought for ₹95,000.
 - (iv) Two liters of liquor bought for ₹1,600.
 - (v) A new camera bought for ₹87,400.
 - (vi) Plasma T.V. for ₹1,25,000
- Calculate the amount of customs duty payable. [7]

- (b) BSA & Company Ltd have imported a machine from U.K. From the following particulars furnished by them, Calculate the assessable value for the purpose of customs duty payable:

(i) F.O.B. cost of the machine	10,000 U.K. Pounds
(ii) Freight (air)	3,000 U.K. Pounds
(iii) Engineering and design charges paid to a firm in U.K.	500 U.K. Pounds
(iv) License fee relating to imported goods payable by the buyer as a condition of sale	20% of F.O.B. Cost
(v) Materials and components supplied by the buyer free of cost valued	₹20,000
(vi) Insurance paid to the insurer in India	₹6,000
(vii) Buying commission paid by the buyer to his agent in U.K.	100 U.K. Pounds

Other Particulars:

- (i) Inter-bank exchange rate as arrived by the authorized dealer: ₹72.50 per U.K. Pound.
 - (ii) CBIC had notified for purpose of Section 14 of the Customs Act, 1962, exchange rate of ₹70.25 per U.K. Pound.
 - (iii) Importer paid ₹5,000 towards demurrage charges for delay in clearing the machine from the Airport.
- (Make suitable assumptions wherever required and show workings with explanations) [7]

8. (a) Asha Ltd. supplies raw material to a job worker Kareena Ltd. After completing the job-work, the finished product of 5,000 packets are returned to Asha Ltd. putting the retail sale price as ₹20 on each packet. The product in the packet is covered under MRP provisions. Calculate the transaction value in the hands of Kareena Ltd. under GST law from the following details:

Particulars	Value in ₹
Cost of raw material supplied	30,000
Job worker's charges including profit	10,000
Transportation charges for sending the raw material to the job worker	3,000
Transportation charges for returning the finished packets to Asha Ltd.	4,500



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Asha Ltd. paid certain technology transfer fees to 'Reena Ltd', so that 'Kareena Ltd' can use the said technology in the given jobwork operation. This technology owned by Asha Ltd. for subsequent use as well.	22,500
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Note: Kareena Ltd offered discount ₹2,000, provided full payment is made at the time of raising invoice and the same is mentioned in the invoice. Asha Ltd. made full payment at the time of issue of invoice.

[7]

- (b) M/s XYZ, a registered supplier, supplies the following goods and services for construction of buildings and complexes—

- ~ excavators for required period at a per hour rate
- ~ manpower for operation of the excavators at a per day rate
- ~ soil-testing and seismic evaluation at a per sample rate.

The excavators are invariably hired out along with operators. Similarly, excavator operators are supplied only when the excavator is hired out.

M/s XYZ receives the following services:

- ~ Annual maintenance services for excavators;
- ~ Health insurance for operators of the excavators;
- ~ Scientific and technical consultancy for soil testing and seismic evaluation.

For a given month, the receipts (exclusive of GST) of M/s XYZ are as follows:

- ~ Hire charges for excavators - ₹ 18,00,000
- ~ Service charges for supply of manpower for operation of the excavator - ₹ 20,000
- ~ Service charges for soil testing and seismic evaluation at three sites - ₹ 2,50,000

The GST paid during the said month on services received by M/s XYZ is as follows:

- ~ Annual maintenance for excavators - ₹ 1,00,000
- ~ Health insurance for excavator operators - ₹ 2,11,000
- ~ Scientific and technical consultancy for soil testing and seismic evaluation - ₹ 1,00,000

Calculate the net GST payable by M/s XYZ for the given month.

Assume the rates of GST to be as under:

Hiring out of excavators – 12% Supply of manpower services and soil-testing and seismic evaluation services – 18%

Note: Opening balance of input tax credit of GST is nil.

[7]