Questions-II

1 *Wisdom Public School, a higher secondary school in Delhi, is of the view that no tax is payable on the education provided by it to its students as education plays a significant and remedial role in balancing the socio-economic fabric of the country.*

Examine whether GST law provides any scope of exemption to supply of goods or services with particular reference to the contention raised by school?

2 *Mr. X of Mumbai often participates in the jewellery exhibition at Trade Fair in Delhi, which is organised every year in the month of February. Mr. X applied for registration in January. The proper officer demanded an advance deposit of tax in an amount equivalent to the estimated tax liability of Mr. X.*

You are required to examine whether any advance tax is to be paid by Mr. X at the time of obtaining registration?

3 *Explain the significance of the place of supply of goods and services under GST.*

4 *Why does GST law provide separate rules for place of supply in respect of B2B (supplies to registered persons) and B2C (supplies to unregistered persons) transactions?*

5 *M/s Kingsize Airlines has issued a ticket/pass to Mr. Saxena, the winner of annual lucky draw, for travelling to anywhere in India . Determine the place of supply in this case.*

6 *M/s BNW a registered person dealing in cars has sent some goods for further processing to L& K, a job worker. You are required to examine, with reasons whether goods sent by M/s BNW to L& K will be treated as supply and liable to GST.*

7 *M/s Voguish Furnitures has purchased log woods upon payment of Rs. 20,00,000 including taxes and has directed the supplier to directly send the same to Mr. Ramlal for sawmilling process on job work basis.*

Give your opinion as to whether M/s Voguish Furniture can avail input tax credit in respect of log woods directly sent to Mr. Ramlal?

8 *Mr. X, a registered person supplied the following goods to Miss Neetu for further processing on job work basis.*

S. No.	*Goods*	*Particulars*
1	*P*	*Taxable under GST*
2	*Q*	*Exempted vide an exemption notification under CGST Act*
3	*R*	*Non-taxable under GST*

You are required to examine whether the provisions of job work will be applicable to all categories of goods?

9 *Is it mandatory that job worker and principal be located in the same State or Union territory for the applicability of job work provisions under GST law? Discuss.*

10 *Mr. Zaid, registered in Himachal Pradesh is engaged in making inter-State outward supplies of apparels. The aggregate turnover of Mr. Zaid in the financial year 2017-18 is 70 lakh. He opted for composition levy in the year 2018-19 and paid tax for the quarter ending June, 2018 under composition levy. The proper officer has levied penalty on Mr. Zaid in addition to the tax payable by him.*

You are required to examine the validity of the action taken by proper officer.

11 Explain the meaning of “mensrea”. *Is ‘mensrea’ or culpable mental state necessary for prosecution under CGST Act?*

12 *“A tax officer can suo-moto ask the assesse to pay tax on provisional basis.” Examine the validity of the statement.*

13 *Mr. Venkateshwara, the taxable person under GST filed the prescribed tax return. During the course of scrutiny of the tax returns, the proper officer detected certain discrepancy in the return filed by Mr.*

Venkateshwara and asked him to explain the same. However, Mr. Venkateshwara could not offer any proper explanation for the said discrepancy within the prescribed time.

Examine the scenario and offer your views/ comments on as to what recourse may be taken by the proper officer in such a case.

14 *Miss Vaishno, a registered tax payer paying tax under regular scheme failed to file the return for the month of January, 20XX. Explain the legal recourse available to the tax officer, if any.*

15 *A summary assessment order has been issued against Mr. Kanhaiya Mittal, a taxable person under GST. Mr. Kanhaiya Mittal does not wish to take recourse to appellate machinery against the assessment order.*

He has approached you for seeking advice on whether there is any other recourse available to him against the said summary assessment?