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Roll No.



Total No. of Questions – 6

Total No. of Printed Pages – 16

Maximum Marks – 70

GENERAL INSTRUCTIONS TO CANDIDATES

1. The question paper comprises two parts, Part-I and Part-II.
2. Part-I comprises Multiple Choice Questions (MCQs).
3. Part-II comprises questions which require descriptive answers.
4. Ensure that you receive the question paper relating to both the parts. If you have not received both, bring it to the notice of the invigilator.
5. Answers to MCQs in Part-I are to be marked on the OMR answer sheet as given on the cover page of descriptive answer book only. Answers to questions in Part-II are to be written in the same descriptive answer book. Answers to MCQs, if written inside the descriptive answer book, will not be evaluated.
6. OMR answer sheet given on the cover page of descriptive answer book will be in English only for all candidates, including for Hindi medium candidates.
7. **The bar coded sticker provided in the attendance register, is to be affixed only on the descriptive answer book.**
8. You will be allowed to leave the examination hall only after the conclusion of the exam. If you have completed the paper before time, remain in your seat till the conclusion of the exam.
9. Duration of the examination is 3 hours. You will be required to submit the descriptive answer book with OMR cover page to the invigilator before leaving the exam hall, after the conclusion of the exam.
10. The invigilator will give you acknowledgement on Page 2 of the admit card, upon receipt of the descriptive answer book.
11. Candidate found copying or receiving or giving any help or defying instructions of the invigilators or having / using mobile phone or smart watch or any other electronic gadget will be expelled from the examination and will also be liable for further punitive action.

PART – II

70 Marks

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. All questions should be answered on the basis of position of (i) GST law as amended by the Finance (No. 2) Act, 2024 including significant notifications and circulars and other legislative amendments made, which have become effective upto 30-06-2025 and (ii) Customs law as amended by the Finance (No. 2) Act, 2024 including significant notifications and circulars and other legislative amendments made, which have become effective upto 30-06-2025.

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PART – II

1. Manor Co. Ltd., a company incorporated in India under Companies Act, 2013 14 and is registered under GST in Visakhapatnam, Andhra Pradesh. They are engaged in manufacturing of taxable goods and provide various types of services related to advertisement sector, research and development services in pharmaceutical sector, software development, Data Hosting Service Provider (DHSP).

Following details has been provided for the transactions undertaken during the month of June 2025 :

Sr. No.	Particulars	Amount (₹)
(i)	Supply of services by providing right to use the space on hoardings for advertisement at premium locations in Vijayawada, Andhra Pradesh to Laxmi Enterprise, a registered person in Coimbatore, Tamil Nadu.	12,50,000
(ii)	Supply of goods to Broadway Exports, a Merchant Exporter in Visakhapatnam, Andhra Pradesh	15,00,000
(iii)	Provided Research & Development services under a contract related to clinical trials to Elysium Pharmaceuticals, USA.	25,20,000
(iv)	Provided services as Data Hosting Service Provider (DHSP) to Malher International, Germany, a Cloud Computing Service Provider (CCSP)	18,65,000

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(v)	Supply of services to Marshal & Co. located in New Zealand. Manor Co. Ltd. is sister concern of Marshal & Co.	10,90,000
(vi)	Export of services to Libra Software Co. of Australia. Due to urgent requirement of supply of software, Manor Co. Ltd took help of Klare Software Co. of New Zealand, who is not related to Manor Co. Ltd., for a consideration paid of 25% of the total contract amount of 25,60,000.	25,60,000
	Inward Supplies :	
(i)	Paid for hiring of Yacht in Australia for 25 days from Bizzee Corporation registered under GST in Delhi.	1,40,000
(ii)	Paid under works contract for construction of effluent plant in the manufacturing unit for treatment of wastewater to remove pollutants before reuse. It is an intra-state supply.	2,25,000

Additional information :

- Ownership of hoardings mentioned in point (i) is of Manor Co. Ltd.
- Merchant Exporter and Manor Co. Ltd has availed the benefits available and also complied with all the conditions mentioned in notification no. 40/2017 CT(R) dated 23.10.2017, with reference to point (ii) mentioned above.
- Regarding point (iii) mentioned above clinical trials has been performed in Visakhapatnam only. Clinical trials have been conducted to develop drug for human consumption. It helps in collection of information related to drugs profile in human body such as absorption, distribution, metabolism, excretion and interaction. It allows choice of safe dosage.

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- d. In respect to point (iv), there is no contact between Manor Co. Ltd being DHSP and the end users/consumers/subscribers of the Malher International, Germany being foreign CCSP. Manor Co. Ltd provides data hosting services to the Malher International, Germany on a web platform through computing and networking equipment, for the purpose of collecting, storing, processing, distributing or allowing access to large amounts of data.
- e. Marshal & Co. has been incorporated by or under the laws prevailing in New Zealand.
- f. In respect to point (vi) Manor Co. Ltd raised invoice for whole contract value whereas payment to Klare Software Co. has been directly made by Libra Software Co. RBI by general instruction or by specific approval has allowed that a part of the consideration for such exports can be retained or utilized outside India.
- g. Effluent plant is fixed to earth by a foundation.
- h. All figures are exclusive of tax except otherwise provided for.
- i. All transactions related to Export of services fulfils all conditions mentioned in Section 2(6) and Section 13(2) of IGST Act, 2017.
- j. GST Rates are 9% each for CGST and SGST and 18% IGST for all inward and outward supplies, except otherwise provided for.
- k. All inward supplies have been used for taxable supplies only.

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- l. LUT/Bond has been executed/filed for the export related supplies.
- m. All the conditions necessary for availing input tax credit has been complied with.
- n. Your answers should be explained with relevant provisions of GST Law and clarifications if any.

Compute the net minimum GST payable in cash for the month of June 2025 by Manor Co. Ltd.

2. (a) Rinku Pvt. Ltd. is registered under GST in Faridabad (Haryana). It has a unit engaged in manufacturing of potato chips and also indulged in supply of service of hiring motor vehicles. It reports the following transactions during the month of June 2025 :
- (i) On 05.06.2025, it purchased potatoes for ₹ 18,00,000 from farmers and also hired Tarun Services, registered under GST in Punjab, for grading, sorting, cleaning of potatoes so purchased at the factory of Tarun Services for invoice value of ₹ 2,00,000 in the same month.
 - (ii) On 10.06.2025, it was allotted an industrial plot in Faridabad (Haryana) on 99-year lease by JBL Industrial Developers Pvt Ltd. on payment of One-time upfront premium ₹ 30,00,000 which was capitalized as intangible asset in the books and Annual lease rent ₹ 2,00,000.
 - (iii) On 15.06.2025, it gave on hire a non-air conditioned bus, having capacity of more than 12 passengers to Health Department of Haryana Government for transporting its employees for total consideration of ₹ 50,000. As per contract fuel cost is to be borne by the Health Department.

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All the above amounts are exclusive of GST, wherever applicable.

Applicable rates of GST are :

Particulars	CGST	SGST	IGST
Supply of services	9%	9%	18%
Supply of service of hire of non-air conditioned motor-vehicle (if cost fuel borne by operator)	2.5%	2.5%	5%
Supply of service of hire of non-air conditioned motor-vehicle (if cost fuel borne by recipient)	6%	6%	12%

You are required to calculate net tax payable by Rinku Pvt. Ltd. for the month of June 2025. Reason of the treatment of each transaction should form part of your answer. There is no opening balance of ITC in e-credit ledgers and no ITC is blocked u/s 17(5).

- (b) Malhar Corporation, a partnership firm, registered under regular scheme of GST in Delhi. Following information has been provided regarding inward and outward transactions undertaken by Malhar Corporation in the month of June 2025 :

Sr. No.	Particulars	Amount (₹)
(i)	Services of sponsorship provided to Kaniksha Co. Pvt Ltd	12,50,000
(ii)	Received rent from Garima Industries, a registered person under composition scheme, against renting of office space in a commercial building.	3,50,000
(iii)	Services provided by Delhi Development Authority (DDA) to Malhar Corporation.	2,45,000
(iv)	Housekeeping and Civil Maintenance services provided to Municipal Corporation of Delhi (MCD) Headquarters. Out of the total value goods valued for ₹ 50,000 are included.	2,25,000
(v)	Received online money gaming services from Nitro Co., an online money gaming provider established in Australia.	4,50,000

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All figures are exclusive of GST, wherever applicable. All inward and outward supplies are to be treated as intra-state supplies in case required information is not provided.

Compute the value of taxable supplies on which Malhar Corporation has to pay GST under Reverse Charge Mechanism (RCM) for the month of June 2025.

- (c) Sun and Moon Ltd is planning to import of a machinery by air from USA. The company is evaluating two different scenarios. You are required to compute assessable value for levy of customs duty under each of the scenarios given below :

Scenario – 1 : FOB – US \$ 40000, Freight, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation is not known, Cost of Insurance to the place of importation is US \$ 200.

Scenario – 2 : FOB – Unascertainable, Sum of FOB and cost of Insurance to the place of importation is US \$ 40,200, Freight, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation are not known. Insurance charges are not known separately.

Further, you are also required to comment on the inclusion of the following charges in the Assessable value :

Sl. No	Particulars
(i)	Transshipment charges to another customs station in India, and the cost of insurance, transport, loading, unloading, handling charges associated with such transshipment.
(ii)	Material and Component supplied in USA by buyer free of cost

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3. (a) The Resident Welfare Association (RWA) of SKS Housing Society in Delhi received various amounts during the month of June 2025. The society has three blocks containing 100 two Bedroom Flats, 50 Four Bedroom Flats and 50 Premium Apartments respectively. The following information is provided regarding the collection made by the society during the month of June 2025.

- (i) Maintenance charges of ₹ 5,000/- each has been collected from two-bedroom flats, ₹ 7,000/- each from four-bedroom flats and ₹ 9,000/- each from premium flats. The amount of maintenance charges includes collection from Mr A, who owns 4 two bedrooms, 1 four bedroom flat and 1 premium apartment.
- (ii) Electricity Charges collected from families of two-bedroom flats apportioned to ₹ 1,000/- per flat from 100 flats for use of electricity for use of lifts and lights in common area, Parks etc.
- (iii) A cultural programme was conducted and ₹ 2,000/- per member from four bedroom flats and premium apartments was also collected.
- (iv) Three members of the SKS Society paid ₹ 5,000/- each for use of space in the publications released by the society.

Further RWA is of the view that the RWA is not liable to pay tax as the total amount collected is less than the amount of exemption available per flat based on Total amount received/Total number of Flats.

From the above you are required to comment on based on the above information with respect to the value of taxable services provided by the Resident Welfare Association (RWA) during the month of June 2025 giving explanation for treatment of each of the item and examine the view taken by RWA.

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- (b) Section 7(2) of IGST Act, 2017 states that import of goods means bringing goods into India from a place outside India. Whether goods mentioned here includes intangible goods also and how the IGST will be levied on import of such goods. You are required to examine the above situation with respect to levy of IGST on import and enumerate which intangible goods have been notified for such levy. **5**
- (c) M/s Star Imports Ltd. imported machinery from Germany. While the goods were lying in the customs warehouse awaiting clearance, a fire accident destroyed the entire consignment. The fire was accidental and not due to importer's negligence. **4**
- M/s Star Imports Ltd. applied to the proper officer under Section 23 of the Customs Act, 1962 for remission of duty. Is application of M/s Star Imports Ltd tenable ? Would your answer be changed if fire occurred after clearance for home consumption ? Your answer should include necessary explanation.
4. (a) Suraj Pvt Ltd registered in Delhi filed a refund application under section 54 of CGST Act, for the refund of unutilised ITC amounting to ₹ 20,00,000 on 1st May 2025. On scrutiny of documents, the proper officer found deficiency in documents submitted and issued a deficiency memo on 10th May 2025. The assessee re-filed fresh refund application on 15th May 2025. The proper officer rejected the refund claim on 10th July 2025. **5**
- The assessee filed an appeal on 1st September 2025. The Appellate Authority allowed refund and the refund was released on 20th September 2025.

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Suraj Pvt Ltd is of view that it is entitled to interest on refund whereas the Proper Officer's contention is that the refund was granted within specified time from date of application so the assessee is not entitled to any interest. Is contention of the Suraj Pvt Ltd correct ? If yes, compute the amount of interest payable to Suraj Pvt Ltd. Reasons for your answer should form part of answer.

- (b) Atul Works Corp., unregistered person in the state of Haryana, is a job worker for Modern Products Limited, registered in Haryana. In the month of April, 2025, it raised bill of ₹ 60,000 as job work charges for the goods which were sold by Modern Products Limited for ₹ 4,00,000. Further, waste generated in job work process was sold by Modern Products Limited for ₹ 50,000.

Details of inputs and capital goods stock with Atul Works Corp. on 30.04.2025 (out of goods received from Modern Products Limited) is as below :

A. Machine sent by machine manufacturer directly to Atul Works Corp. on behalf of Modern Products Limited on 18.04.2022, and the same was received by Atul Works Corp. on 02.05.2022	₹ 10,00,000
B. Dies and Tools sent by Modern Products Limited on 07.04.2022 and received on the same day.	₹ 5,00,000
C. Inputs sent by Modern Products Limited on 27.04.2024 received by Atul Works Corp. on 03.05.2024	₹ 3,00,000

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Based on the above information you are required to comment with detailed explanation/ reasons on :

- (i) How Modern Products Limited can supply goods directly from the premises of Atul Works Corp. ?
 - (ii) Determine value of supply to be declared by Modern Products Limited in its Form GSTR-1 for the month of April, 2025.
 - (iii) If Machine is required for further job works then what is the maximum extension of time that can be allowed and who can allow it ?
- (c) Ms. Kulvir, aged 27 years, a person of Indian Origin came to India with her baby of one year age after visiting Germany for three months. Some of the articles amounting to ₹ 1,00,000, she brought were prohibited for import into India and made request to the proper officer for detention of the same for the purpose of being returned to her on his leaving India. In addition, the following articles were brought :

Sl. No	Particulars	Amount (₹)
1.	Jewellery 20 gms	1,50,000
2.	Used Personal effect of infant	10,000
3.	Laptop	1,50,100
4.	Personal Effect	15,000

Determine taxable value of baggage along with necessary explanation with reference to Baggage rules, 2016 read with Custom Act, 1962.

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5. (a) Mr. Dinesh, an unregistered person is selling its products through Buykart, a registered e-commerce operator. On the basis of inspection by the GST authorities at the premises of Mr. Dinesh, proper officer of GST determined that he has made intra-state sale of goods valued ₹ 12,00,000 and inter-state sale of goods valued ₹ 3,00,000 through Buykart. Proper Officer under CGST Act, 2017 issued summon to Mr. Ravi who is CFO of Buykart to appear before him and to tender/record statement but Mr. Ravi failed to appear before the proper officer on scheduled date. GST rate applicable to such goods is CGST 9%, SGST 9% and IGST 18%. Determine total amount of penalty, if any, which may be levied on Buykart, Mr. Dinesh and Mr. Ravi as per the provisions of the CGST Act, 2017. 5

Also enumerate that while imposing penalties, for which of the above applicable penalties, proper officer should adhere to general disciplines given under Section 126 of CGST Act, 2017 ?

- (b) M/s Truthful Limited was issued Show Cause Notice u/s 74 of CGST Act, 2017 by the Adjudicating Authority for the issue involving Time and Place of Supply. In the order dated 30.08.2024 issued to M/s Truthful Limited, the Joint Commissioner of CGST has confirmed IGST tax demand of ₹ 410 Crores along with penalty of ₹ 410 Cores and Interest of ₹ 120 Crores. The Company is disputing the entire demand. 5
- The company wants to know along with the necessary explanation :

- (i) The amount of pre deposit it must make under the IGST Act for filing appeal before the Appellate Authority.
 - (ii) Assuming that Appellate Authority also confirms the adjudication order of Joint Commissioner, the amount of pre deposit the company is required to make before the Appellate Tribunal.
 - (iii) Conditions where the Appellate Tribunal can refuse to entertain the appeal.
 - (iv) If M/s Truthful limited is unsuccessful in appeal before the Appellate Tribunal, where the appeal would lie against the order of Appellate Tribunal.
- (c) What is the procedure of disposal of goods imported from place outside India mentioned under section 48 of Customs Act 1962 which are not cleared either of home consumption or for warehousing within 30 days from date of unloading ?

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6. (a) M/s Apoorva Limited, a domestic company intends to start a new business in Mumbai, involving supply of goods which are mostly meant for foreign buyers located in Sri Lanka. There are some difficulties being faced by M/s Apoorva Limited in determination of classification and place of supply of goods.

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M/s Apoorva Limited wants to seek advance ruling from the authority for Advance Ruling in respect of both the above issues. However, M/s Apoorva Limited has the following apprehensions :

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- (i) That it cannot seek advance ruling with respect to determination of place of supply of Goods in the proposed transactions.
- (ii) The advance ruling cannot be sought unless it is registered under GST Act, 2017.
- (iii) If the advance ruling is sought, it has to seek ruling every financial year.
- (iv) Whether the ruling given by AAR of one state/UT shall be applicable in other states/UTs.
- (v) Whether appeal lies to AAAR against the orders of AAR and whether the orders by AAAR is final and cannot be further appealed against.

As a GST consultant you are required to advise M/s Apoorva Limited with reasons for your advice.

- (b) 'Documents include written or printed record of any sort and electronic record as defined in the Information Technology Act, 2000'. As per CGST Act, 2017 which documents qualify as 'Deemed Documents' and what are the provisions for their admissibility in any proceedings under the said Act ?

OR

As per section 130 of CGST Act, 2017 goods become liable to confiscation when any person supplies or receives any goods in contravention of any of the provisions of this Act with intent to evade payment of tax. Briefly discuss the manner of release of such confiscated goods under CGST Act, 2017.

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- (c) Quality Control Orders (QCOs) are regulatory mandates issued by Indian government to ensure that products meet specific quality standards. However, imports of inputs under Advance Authorisations are allowed without compliance to the mandatory Quality Control Orders (QCOs) subject to certain conditions, you are required to enumerate those conditions.

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