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Your Roll No.....

Sr. No. of Question Paper : 3685

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Name of the Paper : GOODS & SERVICES TAX AND CUSTOMS LAW

Name of the Course : B.Com. (H) UGCF

27/5/2025

Semester : VI – Examination May-2025

Duration : 3 Hours

Maximum Marks : 90

Instructions for Candidates

1. Write your Roll No. on the top immediately on receipt of this question paper.
2. All questions are compulsory. Internal choice is given.
3. All questions carry equal marks.
4. Simple calculator is allowed.
5. Answers may be written either in English or Hindi; but the same medium should be used throughout the paper.

छात्रों के लिए निर्देश

1. इस प्रश्न-पत्र के मिलते ही ऊपर दिए गए निर्धारित स्थान पर अपना अनुक्रमांक लिखिए।
2. सभी प्रश्न अनिवार्य हैं। आंतरिक विकल्प दिये गए हैं।
3. सभी प्रश्नों के अंक समान हैं।
4. साधारण कैलकुलेटर उपयोग की अनुमति है।
5. इस प्रश्न-पत्र का उत्तर अंग्रेजी या हिंदी किसी एक भाषा में दीजिए, लेकिन सभी उत्तरों का माध्यम एक

1. (a) Discuss and analyse the statutory provisions of Section 24 of the CGST Act, 2017 relating to compulsory registration under GST. (6)

(b) Discuss and provide reasoning whether the following services are chargeable to GST or exempt, with reference to relevant provisions :

(i) Ms. Deepika is a homeopathic doctor, she charges Rs. 1000 as consultation fee.

(ii) X provides service of farm labourer in relation to cultivation of plants.

(iii) Resident welfare association of Park Street, Jabalpur, charges Rs. 8,000 per month per member for March 2025. The amount so collected is utilised by the association for providing different facilities in housing complex (e.g., security, cleaning, lighting etc.).

(iv) X & Co. is a firm of advocates registered in Chennai. It provides legal services to Y & Co., a firm of advocates, registered in Mumbai. Amount charged by X & Co. for December 2024 is Rs. 24,00,000.

(v) Transport of passengers by air service provided by Indigo Airlines from Sikkim to Mumbai.

(vi) Interest paid on delayed payment of credit card bill: Rs. 2000.

(a) Write a short note on the following :

(i) GST Council

(ii) GST Network

(6)

(b) Ramesh Ltd is operating in Haryana only. In the financial year 2024-25, the company made the following types of supplies :

Inward supply of Goods		Amount (Rs.)
a)	Taxable goods	5,50,000
b)	Exempted Goods	4,50,000
c)	Goods under reverse charge	12,00,000
Outward supply of Goods		Amount (Rs.)
a)	Non-Taxable Goods	1,30,000
b)	Exempted goods and service	2,70,000
c)	Taxable goods and services	11,60,000
d)	Goods under reverse charge	3,40,000

You are required to answer the following :

(i) What is the value of aggregate turnover as per section 22(1) of CGST Act 2017.

(ii) Is Ramesh Ltd. liable for registration under GST.

(iii) If Ramesh Ltd. is operating in Special Category State of Tripura, how your answer in part II differs.

(iv) Why the enhanced threshold limit of Rs. 40 Lakhs is not available to Ramesh Ltd. (2+4+4+2=12)

2. (a) Explain with reason whether the following would be constituted as supply or not : (3+2+2+2=9)

(i) The sister of Mr. Dhawan is studying architecture in Australia and is mainly dependent on Mr. Dhawan. At the time of the construction of his residential house in Manali, Mr. Dhawan used the services of his sister without any consideration. *Import of services without consideration*

(ii) Shreya has supplied 7000 units of taxable goods to Vinay, her pure agent, for the purpose of sale in the name of Shreya. *Pure Agent*

(iii) Prakash and family paid Rs. 12, 000 room tariff per day for their stay in a hotel in Uttarakhand. *Person al*

(iv) Ms. Arya lets out a plot of land situated in Maharashtra on an annual lease of Rs. 10,00,000 for commercial purposes.

(b) Explain the provisions regarding the determination of the Value of Supply for the following :

(9)

(i) Online Money Gaming

*28% of full value
full value = Stake value*

(ii) Booking of Air Tickets

5

National
International

(iii) Supply between Distinct or Related persons (other than through an agent)

OR

- (a) AniMax Group imparts certificate courses in the area of animation. The institute is based in Delhi. The fees for the course offered is Rs. 1,70,000 per student. The course is subsidized by the following : (9)

Particulars	Amount per student
Subsidy from Delhi Govt.	10,000 ✓
Subsidy from Cine Association, Mumbai	15,000
Subsidy from Russo Institute of Hollywood	8000
Subsidy from UK Govt.	17,000

17000
- 10000

16000
@ 18%

The benefits of all the subsidies is passed on to the students, so that AniMax charges Rs. 1,20,000 plus GST per student.

Find out :

- (i) Value of taxable supply as per section 15 along with explanation of relevant provisions.

- (ii) GST payable if rate is 18%.

16000 + 1.18

(iii) Amount receivable from the students.

- (b) Briefly explain the relevance of determining 'Place of Supply' under GST. Determine the Place of Supply and the Nature of Supply under the following cases, along with relevant provisions : (1+8=9)

(i) Mr. X of Kolkata purchased online tickets for Aquatica water park in Mumbai. IGST

(ii) Z Ltd registered in Tamil Nadu conducts training of employees of C Ltd., which is a registered company in Rajasthan. The training was conducted in Delhi.

(iii) Amar, registered person in Ahmedabad, provides renovation services for the Ritika's house in Surat. Ritika, unregistered person, lives in Delhi. CGST
SGST

(iv) A caterer provides catering services at the premises of a customer in Nagpur, Maharashtra. The caterer is registered in Hyderabad, Telangana.

a) ABC Enterprises, a registered taxpayer under GST Act, is engaged in the distribution of electric kettles. ABC Enterprises has incurred the following expenses during the tax period. The details of GST paid is given below :

(i) GST paid on purchase of packaging material for packing kettles:

Rs. 1,20,000

- (ii) GST on Rent paid for the storage warehouse: Rs. 9,000 ✓
- (iii) GST paid on purchase of office stationery: Rs. 5,000 ✓
- (iv) GST paid at the rate of 5% on hiring a vehicle for transportation of goods: Rs. 20,000 ✓
- (v) GST paid on purchase of air tickets for business travel: Rs. 15,000
- (vi) GST paid on catering services for employee meetings: Rs. 25,000 ✗
- (vii) GST paid on consultancy from Chartered Accountant: Rs. 10,000
- (viii) GST paid on membership fees for a recreational club: Rs. 8,000 ✗
- (ix) Purchase of air conditioner (AC) for office for Rs. 25,000 (GST rate: 12%). GST paid on purchase of AC amounted to Rs. 3,000. The depreciation of AC was claimed on Rs. 28,000. ✗
- (x) GST paid on life insurance (non-statutory) of employees: Rs. 25,000 ✗

Discuss the eligibility of ABC Enterprises to claim Input Tax Credit (ITC) for each expense. Also give reasoning why ABC Enterprises can or cannot avail Input Tax Credit under GST Act for each expense mentioned above. (10)

- (b) List total 8 goods and/or services which come under Reverse Charge Mechanism. (8)

OR

(a) Rishi Company Limited retails in medical equipment. It has turnover of Rs. 45,00,000 in the current financial year and had turnover of Rs. 60,00,000 in previous financial year. Rishi Co. Ltd. is a registered taxpayer under the GST Act. It has entered into the following transactions during the tax period:

- (i) Availed legal consultancy services from XYZ Law Firm: Rs. 50,000 (GST rate: 18%). XYZ Law Firm is registered under GST.
- (ii) Procured security guard services from Secure Guard Pvt. Ltd.: Rs. 30,000 (GST rate: 5%). Secure Guard Pvt. Ltd. is registered under GST.
- (iii) An Intra-state service of Rent a cab is availed for carrying passengers by Rishi Company Limited from Mahesh (a registered individual under GST). Mahesh charged 2.5% CGST and 2.5% SGST on such service. Also, the cost of fuel was included in the amount of service and Mahesh did not avail ITC.
- (iv) Rishi Co Ltd. availed service of taking residential dwellings on rent of Rs. 60,000 per month from Mr. Prakash. Rishi Co. Ltd. used this residential building for residential purpose of CEO of Rishi Co. Ltd.

- (v) Rishi Co. Ltd availed a sponsorship services from a college of University of Delhi.

Discuss the whether the above transactions will come under Forward Charge Mechanism or Reverse Charge Mechanism (RCM) from the perspective of Rishi Co. Ltd. Also, give valid reasoning for your answer in each transaction. (10)

- (b) Ananaya, a registered supplier, furnishes the following details pertaining to the month of February 2025.

Particulars	Amount (Rs.)
Inter -State Purchase of Raw material	16,00,000
Intra -State Purchase of Raw Material	20,00,000
Inter- State Sales of Finished goods	12,00,000
Intra-State Sales of Finished goods	25,00,000

The rate of GST is 12% for both raw material and finished goods.

Compute the GST under different heads i.e. CGST, SGST AND IGST payable by the supplier Ananaya for the month of February 2025. (8)

4. (a) Explain the provisions related to GSTR 9 and GSTR 9A and QRMP. (9)
- (b) Explain the taxability of the following specified services when provided through an E- Commerce Operator (ECO) : (6)

(i) Restaurant Services

(ii) Accommodation Services

(c) Differentiate between composite and mixed supply with the help of suitable examples. (3)

OR

(a) Write short notes on : (9)

(i) Credit and Debit Note

(ii) Bill of Supply

(iii) GSTR-4

(b) Explain the provisions regarding the Electronic Cash Ledger and the Electronic Credit Ledger. (6)

(c) Briefly explain the provisions of section 14 of the CGST Act, regarding the determination of time of supply in case of a change in the rate of tax.

5. (a) Determine the Assessable value from the following details :

S.No.	Particulars	Amount (Rs.)
1	Value of the goods imported	10,00,000
2	Charges for engineering and design work	3,00,000
3	Buying commission	4,00,000
4	Cost of freight (air)	2,00,000
5	Cost of insurance	3,00,000
6	Landing charges	1,05,000

(6)

(b) Write a short note on the following :

(i) Indian Custom Waters

(ii) Countervailing Duty

(6)

(c) M/s Rohan Co. is a registered dealer in goods making Intra-state supplies within the state of Madhya Pradesh, has reported an aggregate turnover of Rs. 124 lakhs in the preceding financial year, 2023-24.

(i) Determine whether the Company will be eligible for Composition Levy in 2024-25 in Madhya Pradesh.

(ii) What will be the tax paid under composition scheme if M/s Rohan registered in Madhya Pradesh having turnover in state of Rs. 140 Lakhs for the current financial year 2024-25 (taxable supply is 80 Lakh and exempt supply is 60 Lakh)

(a) is a retailer

(b) is a manufacturer

(iii) State with reasons, whether the Company will be eligible for Composition Levy in 2024-25, if the Company is making intra-state supplies within the :

(a) Union Territory of Jammu and Kashmir

(b) State of Assam

(c) State of Arunachal Pradesh

(1+2+3=6)

OR

(a) Ruhi Ltd has imported a machine from England. It has given the following particulars :

S.No.	Particulars
1	Price of machine 6,000 UK Pounds
2	Freight paid(air) 1,500 UK Pounds
3	Design and development charges paid in UK 400 UK Pounds
4	Commission payable by exporter @3% of price of machine, in Indian Rupees
5	Landing charges 30,000
6	Date of bill of entry (15/03/2025) Rate of BCD 12%, Exchange rate (CBIC) £ 95 Per UK Pound
7	Date of arrival of aircraft (10/03/2025) Rate of BCD 10%, Exchange rate (CBIC) £ 96 Per UK Pound
8	Insurance charges have been actually paid but details are not available
9	IGST leviable under section 3(7) of the Customs Tariff Act, 1975 is 12%
10	Social Welfare Cess 10%

You are required to calculate assessable value and duty payable by Ruhi Ltd. Ignore GST Compensation cess. (8)

(b) Write short notes on :

(i) Basic Custom Duty

(ii) Social Welfare Surcharge (4)

(c) Determine the time of supply of service and applicable rate of GST in the following cases assuming that rate of GST changes from 28% to 18% w.e.f. June 1, 2024: (Give reasons)

S. No.	Date of supply of Services	Date of Invoice	Date of receipt of payment
1.	28/05/2024	28/05/2024	25/07/2024
2.	28/05/2024	09/06/2024	26/05/2024
3.	10/06/2024	28/05/2024	25/06/2024
4.	10/06/2024	09/06/2024	28/05/2024
5.	24/05/2024	20/06/2024	31/12/2024
6.	24/05/2024	28/05/2024	25/06/2024

(6)

1. (क) जीएसटी के तहत अनिवार्य पंजीकरण से संबंधित सीजीएसटी अधिनियम, 2017 की धारा 24 के वैधानिक प्रावधानों पर चर्चा और विश्लेषण कीजिए। (6)

(ख) प्रासंगिक प्रावधानों के संदर्भ में चर्चा कीजिए और तर्क दीजिए कि क्या निम्नलिखित सेवाएँ जीएसटी के अधीन हैं या छूट प्राप्त हैं :