

Duration: 2.5 hrs

75 Marks

Note : 1. Question No. 1 is Compulsory.**2. Question No. 2,3,4 and 5 have internal options.****3. Each question carry 15 marks.****Q. 1. A. Match the Column (Any Eight)****(8)**

Column A	Column B
1) GST PMT - 01	a) 10 th of next month
2) Electronic Cash Ledger	b) Import by vehicle
3) Tax Deductor	c) Specific Goods
4) GSTR - 10	d) Not regarded as stores
5) Maintain Books of Accounts	e) All payments
6) Bill of Export	f) T.V. of Identical goods
7) Import Report	g) Exports by vehicle
8) Protective Duty	h) Final Return
9) Goods consumed on board a vehicle	i) Principle Place of Business
10) Rule 4	j) Electronic Liability Register

Q. 1. B. State whether True or False (Any Seven)**(7)**

1. TDS certificate is to be furnished in form GSTR – 7.
2. The credit of CGST can be utilized for payment of CGST only.
3. Annual Return is to be furnished in GSTR 9 within 3 months from the end of Financial Year.
4. Registered Person can maintain only the record of Principle Place of Business in electronic form.
5. Special Audit is to be completed within 90 days period.
6. Assessment of tax happens after its levy.
7. Goods include any kind of movable property.
8. Custom port is an area appointed as such by CBIC.
9. Safeguard duty can be levied provisionally.
10. Manufacturing activity shall not be allowed in warehouse.

Q. 2.A) Mr Gour, a supplier of goods, pays GST under regular scheme. He is not eligible for any threshold exemptions. He has made the following outwards taxable supplies in the month of August 2021:

(15)

	Rs.
Intra-state supplies of goods	6,00,000
Inter-state supplies of goods	2,00,000

He has also furnished following information in respect of purchases made by him from registered dealers during August 2021:

	Rs.
Intra-state purchases of goods	4,00,000
Inter-state purchase of goods	4,00,000

Note:

- i) Rate of CGST,SGST, and IGST to be 9%, 9%, and 18% respectively, on both inward and outward supplies.
 ii) All the conditions necessary for availing the ITC have been fulfilled.
 Compute the Net GST payable Mr. Gour for the month of August, 2021.

OR

Q. 2. B)(i) Explain the provisions for furnishing the details of Outward Supplies u/s 37. **(8)**

B)(ii) Explain the concept of Annual Return. **(7)**

Q. 3.A) Calculate customs duty payable in following situation. **(15)**

Particulars	Rs
F.O.B. price of imported goods (Luxury Car)	46,99,000
Cost of transportation	20,15,000
Cost of insurance	5,06,000

Basic Custom duty is at 6% & GST 28% & GST Compensation cess at 12%.

OR

Q. 3.B) Calculate customs duty payable in following situation. **(15)**

Particulars	Rs
F.O.B. price of imported goods (LED TVs)	45,60,000
Cost of transportation	2,15,000
Cost of insurance	1,50,000

Basic Custom duty is at 18% & GST 28% & GST on like article is at 28%.

Q. 4. A)(i) Mr. Q filed a claim for payment of duty drawback amounting to Rs 1,00,000 on 30/07/2021. However, the amount was received on 28/10/2021. You are required to calculate the amount of interest payable to Mr. Q on the amount of duty drawback claimed. **(8)**

Q. 4. A)(ii) On 20-08-2018, Mr. Bretlee a tourists of Chinese origin comes to India, along with his wife Chinglee and child Brucelee and age of child 2 years. **(7)**

Rs.

1. Personal effects
 - Bretlee 50,000
 - Chinglee 60,000
 - Brucelee 30,000
2. Laptops 40,000 each
3. 3 bottles of wine of 1 Liter each Totale Value 6,000
4. Digital Camera 11,000
5. Mobile 20,000

Calculate the Customs duty Payable?

OR

Q. 4. B)(i) Mr. Y was erroneously refunded a sum of Rs 40,000 in excess of actual drawback on 20/06/2021. A demand for recovery of the same was issued by the Department on 28/08/2021. Mr. Y returned the erroneous refund to the Department on 20/10/2021. You are required to calculate the amount of interest chargeable from Mr. Y. **(8)**

Q. 4. B(ii) On 22/07/2018, Mrs A, a person of Indian origin, aged 40 years came to India along with her baby aged 2 years. (7)

She carried with her following goods:

1. Personal effects like clothes of Mrs. A valued at Rs 40,000
2. Used personal effects of infant valued at Rs 70,000
3. Laptop worth Rs 50,000
4. Travel souvenirs valued at Rs 30,000
5. 1 litre wine worth Rs 10,000
6. Mobile worth Rs 15,000
7. Digital Camera Rs 60,340
8. Cigars 20 worth Rs 4,000

What is the Custom duty payable?

Q. 5. A(i) Explain the various GST Forms. (8)

A(ii) Explain various pricing systems in the course of International Trade. (7)

OR

Q. 5.B) Write Short Notes. (Any Three) (15)

1. Electronic Credit Ledger
2. Assessment
3. Imported Goods
4. Public Warehouses
5. Concession & exemption of re-imported goods
