

Duration: 2.5 hrs

Total Marks: 75

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 following Column (Any Eight) (8)

Column A	Column B
1) Electronic Cash Ledger	a) Electronic Credit Ledger
2) Electronic Credit Ledger	b) Electronic Cash Ledger
3) Electronic liability Register	c) All Payments
4) Payment of Output Tax	d) Input Tax Credit
5) Payment of Tax, Interest, Penalty	e) All liabilities
6) Credit of IGST	f) IGST, CGST, SGST and UTGST
7) Shipping Bill	h) Import by vehicle
8) Bill of export	i) Exports by vehicle
9) Declaration	j) Export by vessal or aircraft
10) Import Report	k) Import or export as part of baggage

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

- Form GSTR- 7A is to be issued by the deductor to the deductee.
- There is no threshold limit for a TDS deductor to take registration under GST.
- Assessment of tax happens after is leavey.
- Motor vehicles can never be regarded as baggage.
- Goods include any kind of movable property.
- Shipping bill is filed by shipping company.
- Custom Port is an area appointed as such by CBIC.
- Anti-dumping duty is goods, country and exporter specific.
- Manufacturing activity shall not be allowed in warehouse.
- Duty for natural loss for warehoused goods may be remitted.

Q. 2. M/S. Komal Electric works registered in state of Chattisgarh provides following details for the month of January. (15)Opening balance in Electronic Credit Ledger as on 1st January is

IGST = Rs 10,000

CGST = RS 1,70,000

SGST = Rs 23,000

Particulars	Rs
Sold Goods @ 18% GST to Krishna in Hyderabad, Telangana	6,00,000
Sold Goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 5% GST to Kusum in Imphal, Manipur	1,35,000
Provided Services @ 18% GST to Kumud in Raipur , Chattisgarh	17,00,000
Inward Supplies @ 28 % GST from Jabalpur, MP	2,70,000
Inward Supplies @ 5% GST from Pali, Rajasthan	4,30,000
Inward Supplies @ 12% GST from Korba, Chattisgarh	8,50,000

OR

53276

Page 1 of 3

- Q. 2. A) Explain the provisions of Interest on delayed payment. (8)
 B) Explain the provision of Interest and penalty for TDS. (7)

- Q. 3. A) Compute the assessable value and custom duty payable from the following information: (15)
 Date of import 20th February, 18
 a) FOB value of Machine – 8,000 UK Pounds
 b) Freight paid (air) – 2500 UK Pounds
 c) Design of development charges paid in UK – 500 UK Pounds
 d) Commission payable to local agent @2% of FOB in Indian
 e) Date of bill of entry 24-10-2018 (Rate BCD 10% Exchange rate by CBIC Rs 100 per UK Pound)
 f) Date of arrival of aircraft 20-10-2018 (Rate BCD 18% Exchange rate as notified by CBIC Rs 95 per UK Pound)
 g) Integrated tax leviable under section 3(7) of CTA 1975 @ 12%
 h) Insurance Charges actually paid but details not available.

OR

- Q. 3. B) Calculate customs duty payable in following situation.

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%. (15)

- Q. 4. A) Following three passengers arrived at Mumbai Airport after their stay abroad for a period of more than 1 year. (15)

Passenger	Jewellery carried as baggage	
	Weight in grams	Value in Rs
Mr. X	17	52,000
Mr. Y	22	44,000
Mr. A	38	1,10,500

Calculate duty payable by each passenger.

OR

- Q. 4. B) Mr. John Miller (age 37 years), a tourist from Australia came to India on tourist visa for a period of 32 days on 18th February, 2019 along with his wife aged 32 years and a daughter aged 2 years. He brought following items along with him. (15)

- a) Personal effects like clothes of Mr. Miller valued at Rs 42,000, of Mrs. Miller valued at Rs 71,000 and of the infant Rs 30,000.
 b) 2 laptop computers worth Rs 58,000 each.
 c) 3 bottles of Vodka of 1 litre each of total value of Rs 9,300.
 d) Digital camera worth Rs 22,000.
 e) Mobile worth Rs 34,000.

What is the customs duty payable?

- Q. 5. A) Explain the various GST Forms. (8)**
B) Explain various types of duties charged under Customs Law. (7)

OR

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

1. Electronic Cash Ledger
 2. Levy of Late fees
 3. Exported Goods
 4. Free on Board Price
 5. Baggage
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