

Duration: 2 ½ Hours

Marks: 75

Note:

1. All Questions are compulsory.
2. Working notes should form part of your answer.
3. Figures to right indicate full Marks.

Q1 A) Rewrite the statement after choosing correct alternative from the options. (Any 8) [08]

1. Interest on delayed payment of GST is levied at the rate of _____.
 - a) 12%
 - b) 15%
 - c) 18%
 - d) 24%
2. IGST credit is first adjusted towards _____ liability.
 - a) SGST
 - b) CGST
 - c) IGST
 - d) CGST or SGST in any proportion
3. Input Tax Credit on motor cars used for personal purposes is _____.
 - a) Fully allowed
 - b) Partially allowed
 - c) Not allowed
 - d) Allowed only for trucks
4. IGST collected is apportioned between _____.
 - a) Centre and Supplier
 - b) Centre and State
 - c) Supplier and Buyer
 - d) None of the above
5. E-Way bill is not required if the value of goods transported is less than _____.
 - a) Rs. 20,000
 - b) Rs. 30,000
 - c) Rs. 40,000
 - d) Rs. 50,000
6. Social Welfare Surcharge (SWS) is charged @ _____ of Basic Custom duty.
 - a) 3%
 - b) 5%
 - c) 10%
 - d) 15%
7. In Customs Law, the term "infant" refers to a child who has not completed _____ of age.
 - a) 1 years
 - b) 2 years
 - c) 4 years
 - d) 5 years

8. When goods are exported, the export duty is generally _____
 - a) Nil
 - b) 5%
 - c) 10%
 - d) 15%
9. Goods exceeding the allowance attract basic customs duty _____ + Social Welfare Surcharge.
 - a) @ 5%
 - b) @ 15%
 - c) @ 25%
 - d) @ 35%
10. Under Customs Act, prohibited goods mean _____.
 - a) Goods fully banned for import/export
 - b) Goods allowed with conditions
 - c) Goods with concessional duty
 - d) Goods exempted

B) Identify if the following statements are true or false. (Any 7)

[07]

1. Composition dealers can issue a tax invoice.
2. Refund claim must be filed within 2 years from the relevant date.
3. Import of services without consideration is never taxable.
4. Customs duty is charged on CIF value of imported goods.
5. IGST on imports is levied under the Customs Tariff Act.
6. E-Way bill Part A & Part B both are filled by the transporter.
7. Customs duty is a direct tax levied on goods imported into India.
8. Anti-dumping duty is levied to protect the domestic industry from unfair trade practices.
9. The Customs Act extends to the whole of India including the territorial waters.
10. State of Gujarat is Governed by UTGST Act.

Q2 A) M/s. Bright Traders registered in Gujarat provides the following details for the month of August. Calculate its net tax liability for the month of August: [15]

Opening Balance in Electronic Credit Ledger (1st Aug):

- CGST – Rs. 50,000
- SGST – Rs. 30,000
- IGST – Rs. 20,000

Transactions during August:

Particulars	Location	GST Rate	Amount (Rs.)
Sale of goods to Pune	Maharashtra	18%	9,00,000
Sale of goods to Delhi	Delhi	12%	4,50,000
Services provided to Jaipur	Rajasthan	5%	3,00,000
Services provided to Surat	Gujarat	18%	6,00,000
Purchases from Lucknow	UP	12%	5,00,000
Purchases from Vadodara	Gujarat	5%	2,00,000

OR

- B) Mr. Karan, registered in Maharashtra, furnishes the following details for April. Compute the net tax liability: [15]

Opening Balance in ECL:

- CGST – Rs. 1,00,000
- SGST – Rs. 60,000
- IGST – Rs. 40,000

Transactions during April:

Particulars	Amount (Rs.)	GST Rate
Sale within Mumbai	20,00,000	12%
Sale to Bangalore	15,00,000	18%
Services to Mr. A in Hyderabad	10,00,000	5%
Services to Mr. B within Nagpur	8,00,000	28%
Purchases from Delhi	12,00,000	18%
Purchases from Pune	6,00,000	12%

- Q3 A) Mr. Mehul imported Goods by sea from the USA. The details are: [15]

- Ex-factory Price of the Goods: USD 35000
- Freight from importing country to India: USD 9000
- Insurance Charges: USD 100

Exchange rates:

- CBIC rate = Rs. 70 per USD
- Inter-bank rate = Rs. 69 per USD

Duties applicable:

- BCD = 10%
- IGST = 18%

Compute:

1. Assessable Value of goods
2. Customs duty and tax payable.

OR

- B) Mr. Sanjay returns to India on 01/06/2025 after staying in the UK for 15 months. He brings: [08]

- Used personal effects worth Rs. 1,50,000
- TV worth Rs. 80,000
- Mobile worth Rs. 90,000
- Laptop worth Rs. 70,000
- Whisky, 2 litres, worth Rs. 20,000
- Watch worth Rs. 40,000

Compute the taxable value of baggage as per Baggage Rules, 2016.

- C) Ms. Ritu filed a claim of duty drawback of Rs. 3,00,000 on 01/04/2025. The refund was sanctioned on 15/07/2025 and credited on 30/09/2025. Calculate the interest payable, if any. [07]

- Q4 A) Compute customs duty payable: [08]

Particulars	Rs.
FOB value of imported machinery	30,00,000
Freight	2,50,000
Insurance	80,000

- BCD = 12%
- SWS = 10%
- IGST = 18%

B) Calculate duty drawback for the following exports:

Product	FOB Value (Rs.)	Market Value (Rs.)	Drawback Rate
Garments	15,00,000	13,00,000	8% of FOB
Furniture	9,00,000	7,50,000	10% of FOB
Chemicals	6,00,000	5,00,000	12% of FOB

For Garments, material imported was of Rs. 16,00,000

[07]

OR

Q4 B) Mr. John, a foreign tourist, arrives in India carrying:

- Travel Souvenirs Rs. 70,000
- Camera Rs. 60,000
- Cigars 150 sticks worth Rs. 15,000
- Branded watch Rs. 85,000

[08]

Determine the customs duty payable under Baggage Rules, 2016.

C) Ms. Neha was refunded excess drawback of Rs. 80,000 on 01/02/2025. The Department issued a demand notice on 10/04/2025. She returned the amount on 20/07/2025. Compute the interest payable.

[07]

Q5 A) Explain various types of Electronic Ledgers under GST.

B) What are the various types of Warehouses under Customs?

[08]

OR

Q5 P) Write a short note on the following. (Any Three)

- a) Social Welfare Surcharge
- b) GST Audit
- c) First Return under GST
- d) Additional Custom Duty
- e) Baggage

[15]
