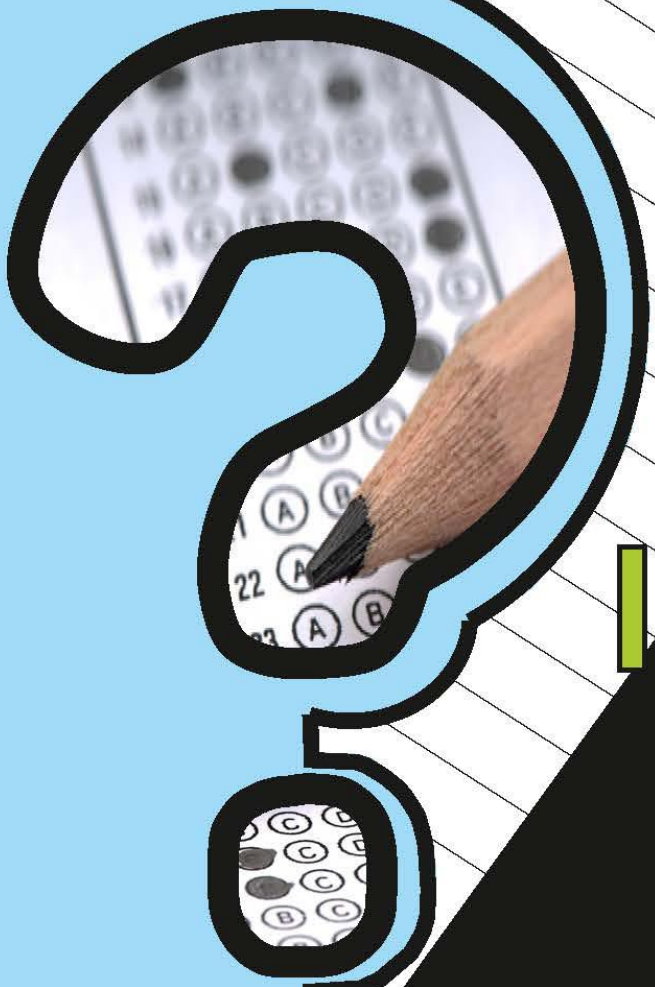
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PAPER - 18

MCQs

BIT QUESTIONS

Indirect Tax

Laws and Practice

DIRECTORATE OF STUDIES
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PAPER -18
Indirect Tax Laws and Practice
Bit Questions

Choose the most appropriate answer giving justification.

1. **Following is not a tax which has been substituted by GST 2**
   (A) Central Excise Duty
   (B) Service tax
   (C) State VAT
   (D) Profession tax

2. **In an intra-state supply, following are levied under GST 2**
   (A) SGST and GGST
   (B) Only IGST
   (C) Only CGST
   (D) CGST and IGST

3. **GST is a _____ based tax.**
   (A) Territory
   (B) Origin
   (C) Destination
   (D) None of the above

4. **A new supplier has taxable intra-State sales, exempt intra-State sales and export sales of goods. He should get himself registered under GST law, where**
   (A) the aggregate value of taxable intra-State goods exceeds ₹20 lakhs
   (B) the aggregate value of taxable as well as exempt intra-State goods exceeds ₹20 lakhs
   (C) the aggregate value of all the three items exceeds ₹20 lakhs
   (D) the aggregate value of taxable intra-State goods as well as export sales exceeds ₹20 lakhs

5. **Following is an intra-State supply:**
   (A) Goods sent from Delhi to another dealer in Delhi
   (B) Goods sent from Delhi to a SEZ in Noida, Uttar Pradesh
   (C) Goods sent from Delhi to Chandigarh branch (Haryana) of the same supplier
   (D) None of the above

6. **A casual taxable person is required to obtain registration where he makes**
   (A) Taxable inter-State supply
   (B) Taxable inter-State or intra-State supply
   (C) Taxable inter-State or intra-State supply whose proposed value exceeds ₹20 lakhs
   (D) In none of the above situations

7. **Subbu, a registered supplier based at Erode coached the staff of a software company in Hyderabad, which is registered The classes were held at Erode. The place of supply is:**
   (A) As mutually agreed upon
   (B) As decided by the Department, whichever is more favourable to them
   (C) Erode
   (D) Hyderabad

8. **Advance ruling can be declared to be void by the Authority if it has been obtained by an applicant/appellant by:**
   (A) Fraud
   (B) Suppression of facts
   (C) Misrepresentation of facts
   (D) Any one of the above

9. For the year 2017-18 due date of filling of annual return is 31.12.2018. The books and records of 2017-18 must be maintained till
(A) 31.03.2024
(B) 31.12.2024
(C) 31.12.2026
(D) 31.03.2034

10. For filing an appeal before the Commissioner (Appeals), the amount of pre-deposit required under the Customs Act, 1962 is
(A) 5% of the demand, subject to a maximum of ₹5 crore
(B) 5% of the demand, subject to a maximum of ₹7.5 crore
(C) 7.5% of the demand, subject to a maximum of ₹7.5 crore
(D) 7.5% of the demand, subject to a maximum of ₹10 crore

11. Where a person of Indian origin stays abroad for 36 months and returns to India on 21-1-2017 for having residence in India, the GFA for used household articles (Baggage) is
(A) ₹1 lakh
(B) ₹3 lakhs
(C) ₹5 lakhs
(D) None of the above

12. Anti-dumping duty payable by a SEZ in respect of an import is
(A) Nil
(B) 5% of the customs duty
(C) 7.5% of the customs duty
(D) 10% of the customs duty

13. Which of the following central taxes has been subsumed in the ambit of GST?
(A) Central Excise duty
(B) Service Tax
(C) CVD on import
(D) All of the above

14. GST is payable on the services provided by the employee to the employer in the course of employment on:
(A) Regular basis
(B) Contract basis as employed by the company
(C) Contract basis as employed by a contractor
(D) None of the above

15. If a person, opting for composition scheme is liable to be registered on 1st Oct. 2017 and he has applied for registration on 17th Nov. 2017 and registration granted on 20th Nov. 2017, then the effective date of registration will be:
(A) 20th Nov. 2017
(B) 1st Oct. 2017
(C) 17th Nov. 2017
(D) 1st April, 2018

16. In case of transport of goods by rail within India, which of the following item is an exempted supply?

(A) Transport of postal mails and postal bags

(B) Transport of defence and military equipments

(C) Transportation of household effects

(D) Transport of alcoholic beverages

17. Mr. C of Chennai supplied goods to M/s Smart Jet Airlines of Chennai flying between Delhi-Mumbai. The goods are loaded in the aircraft in Delhi. The place of supply of goods will be:

(A) Chennai

(B) Delhi

(C) Mumbai

(D) None of the above

18. Which of the following is/ are duty exemption scheme(s) under FTP?

(A) Advance Authorisation Scheme

(B) Duty Free Import Authorisation Scheme

(C) Merchandise Export from India Scheme

(D) Service Export from India Scheme

(A) Only (A)

(B) Both (A) & (B)

(C) Both (C) & (D)

(D) All (A), (B), (C) & (D)

19. The place which is used for unloading of imported goods and loading of exported goods, is called:

(A) Inland Container Depot

(B) Land customs station

(C) Customs station

(D) Customs area

20. The type of bill of entry which is used for ex-bond clearance for home consumption from the warehousing, is

(A) Form I (white)

(B) Form II (yellow)

(C) Form III (green)

(D) None of the above

21. Which of the following good/ goods is/ are covered under GST Compensation Cess?

(A) Pan Masala

(B) Tobacco and tobacco products

(C) Motor vehicles

(D) All of the above

22. The due date to file GSTR-6 (Return for Input Service Distributor) is:

(A) 10th of the next month

(B) 13th of the next month

(C) 15th of the next month

(D) 20th of the next month

23. Goods under CGST Act excludes:
- **(A) Securities**
- **(B) Unsecured debts**
- **(C) Right to participate in the draw to be held in a lottery**
- **(D) Growing crops**

24. In computation of aggregate turnover for composition levy, which of the following item should be excluded from the aggregate turnover?
- **(A) The value of exported goods/services**
- **(B) Inter-state supplies between distinct persons having same PAN**
- **(C) Compensation Cess**
- **(D) Supply on own account and on behalf of principal.**

25. If a person is liable to be regis tered on 11th Oct 2017 and he h as applied for registration on 17th Oct 201 7, the effe ctive date of registration for composition levy will be:
- **(A) 17th Oct 2017**
- **(B) 11th Oct 2017**
- **(C) 11th Nov 2017**
- **(D) 17th Nov 2017**

26. The due date to file GSTR-6 (Return for Input Service Distributor) is:
- **(A) 10th of the next month**
- **(B) 13th of the next month**
- **(C) 18th of the next month**
- **(D) 20th of the next month**

27. In cases of change in rate of tax and amount is credited to the bank account after 4 working days from the date of change in rate of tax, the date of receipt of payment will be:
- **(A) Date of book entry or date of bank entry, whichever is earlier**
- **(B) Date of bank entry**
- **(C) Date of book entry**
- **(D) Date of book entry or date of bank entry, whichever is later**

28. ABC Ltd has income from renting of vacant land to a stud firm of ₹1,00,000 and leasing of vacant land to a cattle firm of ₹50,000. The value of taxable supply will be:
- **(A) ₹1,00,000**
- **(B) ₹50,000**
- **(C) ₹1,50,000**
- **(D) Nil**

29. In case of supply of services, the tax invoice shall be prepared in the manner of:
- **(A) Only original**
- **(B) Two copies**
- **(C) Three copies**
- **(D) Four copies**

30. The form of application for registration, used by a non-resident taxable person is:

(A) GST REG-01
(B) GST REG-02
(C) GST REG-05
(D) GST REG-09

31. If a case involves a substantial question of law and doesn't not involve any issue relating to place of supply, an appeal against orders passed by the State Bench or Area Bench of the Appellate Tribunal shall lie to:
(A) Supreme Court
(B) High Court
(C) Appellate Authority
(D) None of the above

32. Under GST Act a supply of assortment of sweets, chocolates and firecrackers packed in a gift hamper is
(A) Joint supply
(B) Composite supply
(C) Mixed supply
(D) Assorted supply

33. The due date for filing GSTR – 6 (Return for input Service distributor) is _____ of the succeeding month.
(A) 10
(B) 13
(C) 18
(D) 20

34. Under GST input tax credit cannot be claimed on goods and services used as inputs if
(A) Goods are purchased on credit
(B) Goods are received and utilized, the invoice is received after two weeks from the supplier
(C) Good are destroyed by fire
(D) Services are provided by a law firm on which GST has been paid under RCM

35. A person is not liable for registration under GST Act if
(A) Non-resident person making a taxable supply
(B) An agriculturist selling produce out of cultivation of land
(C) Dealer engaged in inter-state trade above threshold limit for registration
(D) Casual taxable person making taxable supply

36. It is not mandatory to have the following field in a tax invoice under CGST Rules, 2017 :
(A) Date of its issue
(B) HSN Code of goods or Accounting Code or Services
(C) Name and Address of the recipient
(D) Date of receipt of goods/services by the recipient

37. Under GST Act the term UIN stands for
(A) User Identification Number
(B) Utility Identification Name
(C) Unique Identification Number
(D) Unique Individual Number

38. Following is not a part of the contents of a bill of supply:
(A) Description of Goods or Services or both
(B) Consecutive Serial number

(C) Signature or digital signature if registered of the recipient
(D) Signature or digital signature of the supplier or his authorized representative

39. Under Foreign Trade Policy export and import goods are broadly categorized Which of the following statements is correct?
(A) Free i.e. general goods are allowed to be imported without payment of any customs duty
(B) Restricted goods are banned and not allowed to import or export
(C) Restricted goods are allowed to be imported only if used for re-export
(D) Restricted goods are allowed to be imported or exported only with authorization

40. Which of the following is a document not required to be filled for claiming of duty drawback on re-export?
(A) Import Invoice
(B) Evidence of payment of duty at the time of import
(C) Export bill with packing list
(D) Permission from CBEC authorizing re-export of goods

41. Derelict are goods that
(A) are abandoned by the owner in an emergency with a hope of recovering it later
(B) Owner has no intention to abandon but get sunk and drift to the shore
(C) Owner has no intention to abandon but float and drift to the shore
(D) Are abandoned by owner of goods without any hope of recovery

42. The GST return form to be filed by a Composition dealer/supplier is _____ and the same had to be furnished _____.
(A) GSTR-1, Monthly
(B) GSTR-1, Quarterly
(C) GSTR-4, Monthly
(D) GSTR-4, Quarterly

43. Mr. Ram registered in Chennai has supplied goods to Kochi Fisheries Department, for a total contract value of ₹2,65,000 inclusive of 18% IGST. The tax to be deducted at source is (TDS on GST)
(A) Nil
(B) ₹2,650
(C) ₹5,300
(D) None of these

44. In the electronic ledger, the balance in Input tax credit is shown in
(A) Electronic cash ledger
(B) Electronic credit ledger
(C) Electronic confirmation ledger
(D) Electronic liability ledger

45. A registered supplier, who regularly files monthly GST return, has paid GST of ₹72,000 pertaining to the month of May, 2018 on 10-07-2018. The interest payable for delayed remittance of GST is
(A) ₹710
(B) ₹355
(C) ₹473
(D) None of these

46. In case of inter-State supply of goods, the tax(es) levied is/are
(A) CGST only
(B) IGST only

(C) CGST and IGST
(D) SGST and IGST

47. Lakshmi became liable to be registered under GST law on 10th November, 2018. She submitted the application for registration on 18th November, 2018. The registration certificate is issued on 9th December, 2018. The effective date of registration will be
(A) 10th November, 2018
(B) 18th November, 2018
(C) 9th December, 2018
(D) None of these

48. A manufacturer who is a registered person under GST has purchased 10000 kgs of raw material during February, 2019, on which IGST of ₹1,00,000 has been paid He has taken 100 kgs for personal use. 200 kgs were stolen from the factory. Only 80% of the raw materials were consumed during the month for production. The input tax credit available to him for February, 2019 is
(A) ₹99,000
(B) ₹97,000
(C) ₹98,000
(D) ₹1,00,000

49. In the context of Indian Customs law, ICEGATE means
(A) Indian Customs Electronic Data Interchange Gateway
(B) Indian Customs Electronic Gateway
(C) Inter Continental Electronic Gateway
(D) None of the above

50. Transit of goods without payment of customs duty is governed by Section _____ of the Customs Act, 1962.
(A) 51
(B) 52
(C) 53
(D) 55

51. The following is not a condition precedent for grant of duty drawback for re-export of duty paid goods:
(A) The goods must be clearly identifiable
(B) The goods should have been actually imported earlier and import duty paid thereon
(C) The goods are actually re-exported to any place outside India
(D) Entire lot of goods imported earlier should be re-exported and no portion should remain

52. The term 'casual taxable person' includes
(A) A person occasionally supplying goods or services or both in a State or an Union Territory where he has no fixed place of business
(B) A person occasionally supplying goods or services or both in a State or an Union Territory where he has fixed place of business
(C) Both (A) and (B)
(D) None of the above

53. Mahesh is employed in Zed Traders a proprietary concern of Kumar having taxable turnover under GST. Services provided by Mahesh will be taxable if
(A) Mahesh provides them on contract basis to Zed Traders
(B) Mahesh provides them on regular basis to Zed Traders
(C) Mahesh provides them to the brother of Kumar, not in the course of employment

(D) None of the above

54. What would be the tax rate applicable in case of composite supply?
(A) Tax rate as applicable on principal supply
(B) Tax rate as applicable on ancillary supply
(C) Tax rate as applicable on respective supply
(D) Tax rate of the principle supply or ancillary supply whichever is higher

55. What are the supplies on which reverse charge mechanism would apply?
(A) Notified categories of goods or services or both under Section 9(3)
(B) Inward supply of goods or services or both from an unregistered dealer under 9(4)
(C) Both of (A) and (B)
(D) None of the above

56. Which one of the following is exempted from GST?
(A) Any business exhibition
(B) A business exhibition in India
(C) A business exhibition outside India
(D) None of the above

57. What is date of receipt of payment?
(A) Date of entry in the books
(B) Date of payment credited into bank account
(C) Earlier of (A) and (B)
(D) Date of filing of return

58. Time limit to pay the value of supply with taxes to avail the input tax credit is
(A) Three months
(B) Six months
(C) One hundred and eighty days
(D) Till the date of filing annual return or 30th September of following year whichever is earlier

59. Determine the correct combination:

Sl.No.	Event	Sl. No.	Effect on Customs Duty
1	Foods damaged	1	Remission of duty
2	Goods pilfered	2	Abatement of duty
3	Goods destroyed	3	Not liable to pay duty

(A) 1 and 2, 2 and 3, 3 and 1
(B) 1 and 3, 2 and 3, 3 and 2
(C) 1 and 2, 2 and 1, 3 and 3
(D) 1 and 1, 2 and 3, 3 and 2

60. Two sets of sales were effected by Boomerang Ltd First set 1000 units at ` 190 and second set 900 units at ` 200. In terms of rule 7 (Deductive Value) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, the unit price in greatest aggregate quantity determined will be
(A) ` 200
(B) ` 190
(C) ` 195
(D) More data is required

61. As per the Customs Tariff Act, 1975, the following is not considered to be a way that constitute circumvention of antidumping duty imposed on an article which may warrant action by the Central Government:

(A) Altering the description or name or composition of the article subject to imposition of such anti-dumping duty
(B) Changing the country of its origin or export
(C) Import of such article in an unassembled or disassembled form
(D) Procuring the goods through an Indian subsidiary which is a SEZ unit

Answer:

(1) (D) Profession tax
Profession tax is levied by Municipalities, Corporations and local bodies. This tax is not replaced by GST. All other taxes mentioned in the alternatives are covered by GST

(2) (A) SGST and GGST
In case of supply within the State, both SGST and CGST will be levied at the applicable rates. IGST is applicable only in case of inter-state supply

(3) (C) Destination
Under GST law, the share of GST goes to the State where the destination lies or where the movement of goods ends, unlike VAT, where it went to the State where the movement originated

(4) (C) the aggregate value of all the three items exceeds ₹20 lakhs
For the purposes of registration under the GST law, aggregate turnover has to be considered All three items given in the problem are included in the ambit of the term aggregate turnover

(5) (A) Goods sent from Delhi to another dealer in Delhi
For intra-State supply, the origin and destination must be in the same State or Union Territory

(6) (B) Taxable inter-State or intra-State supply
As per section 24 of the CGST Act, 2017, a casual taxable person making supply of taxable goods is required to obtain registration. It does not matter whether such supply is intra-State or inter-State

(7) (D) Hyderabad
As per sec 12(5) of the IGST Act, PoS for service in relation to training provided to a registered person is the place of recipient of service. Here, the software company in Hyderabad is the recipient of service. So, the correct answer will be Hyderabad

(8) (D) Any one of the above
Sec 104 of CGST Act 2017 specifies the three cases - Viz. fraud, suppression of material facts, mis-representation of facts as reasons for holding advance ruling to be void

(9) (B) 31.12.2024
As per section 36 of CGST Act books and records are to be maintained for 72 months (6 Years) from the date of furnishing the return

(10) (D) 7.5% of the demand, subject to a maximum of ₹10 crore
As per Section 129E of the Customs Act, 1962, as amended by Finance (No. 2) Act, 2014 w.e.f. 6-8-2014, provides that for filing appeal before the Commissioner (Appeals), a pre-deposit of 7.5%, subject to a maximum of ₹10 crore shall be made

(11) (C) ₹5 lakhs
The GFA is linked to the period for which the person has stayed abroad If the same exceeds 2 years, the GFA is ₹5 lakhs for transfer of residence

(12) (A) Nil
No anti-dumping duty is payable by a SEZ, as they are exempted from the same

(13) (D) All of the above
In the GST regime, all the above taxes, such as — Central Excise duty, Service Tax, CVD on import, Spl. CVD on import, Central Cesses etc have been subsumed in the ambit of GST

(14) (C) Contract basis as employed by a contractor

Supply includes the services provided by the employee to the employer in the course of employment on Contract basis as employed by a contractor. So, GST is payable

(15) (A) 20th Nov. 2017

If a person, opting for composition scheme is liable to be registered on 1st Oct. 2017 and he has applied for registration on 17th Nov. 2017 and registration granted on 20th Nov. 2017, then the effective date of registration will be 20th Nov. 2017 (i.e. the date of grant of registration), provided no discrepancies found

(16) (B) Transport of defence and military equipments

In case of services by way of transportation of goods by rail or a vessel from one place in India to another, the goods like defence or military equipments, agricultural produce, milk, salt and food grain including flours, pulses and rice, organic manure et(C) are exempted from GST

(17) (B) Delhi

Where the goods are supplied on board a conveyance including a vessel, an aircraft, a train or a motor vehicle, place of supply of goods will be the location at which such goods are taken on board So, the place of supply will be Delhi

(18) (B) Both (A) & (B)

Both Advance Authorisation Scheme and Duty Free Import Authorisation Scheme are duty exemption schemes. The last two schemes are reward schemes under FTP

(19) (A) Inland Container Depot

After the imported goods are unloaded at the port, the containers are carried to Inland Container Depots for storage purpose. From these depots goods can be cleared for Domestic Tariff Area or cleared for export. Inland Container Depots are used for unloading of imported goods and loading of exported goods

(20) (C) Form III (green)

The bill of entry of Form III (green) is used for ex-bond clearance for home consumption from the warehousing

(21) (D) All of the above

Pan masala, tobacco and tobacco products, cigarettes, aerated waters, motor vehicles etc goods are covered under GST Compensation Cess

(22) (B) 13th of the next month

The GSTR-6 (Return for Input Service Distributor) is to be filed on a monthly basis and the due date is 13th of the next month

(23) (A) Securities

Goods means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be served before supply or under a contract of supply. The second & third options are examples of actionable claim

(24) (C) Compensation Cess

In computation of aggregate turnover for composition levy, the items like Inward supplies on which the recipient is required to pay tax under Reverse Charge Mechanism (RCM), CGST, SGST, UTGST, IGST and Compensation Cess

(25) (B) 11th Oct 2017

Rule 10(2) provides that if person has applied for registration within 30 days from the date when he is liable to obtain registration, the effective date is when he is liable to be registered

(26) (B) 13th of the next month

The GSTR-6 (Return for Input Service Distributor) is to be filed on a monthly basis and the due date is 13th of the next month

(27) (B) Date of bank entry

in cases of change in rate of tax, the date of receipt of payment is the date of credit in the bank account if such credit is after four working days from the date of change in rate of tax

(28) (A) ₹1,00,000

Renting of vacant land to a stud firm will be liable for GST as rearing of horses has been excluded from exemption but leasing of vacant land to a cattle firm is exempted vide entry no. 54 of exemption notification no. 12/2017-CT (Rate)

(29) (B) Two copies

In case of supply of services, the tax invoice shall be prepared in the manner of two copies — the original copy being marked as original for recipient and the duplicate copy being marked as duplicate for supplier

(30) (D) GST REG-09

The form of application for registration, used by a non-resident taxable person is GST REG-09

(31) (B) High Court

If a case involves a substantial question of law and doesn't not involve any issue relating to place of supply, an appeal against orders passed by the State Bench or Area Bench of the Appellate Tribunal shall lie to High Court and it may admit such appeal

(32) (C) Mixed supply

Each of these items can be supplied separately, is not dependant on each other and not bundled due to natural necessities. (Section 8 of CGST Act)

(33) (B) 13

Return for input Service distributor has to be filed by 13th of the next month.

(34) (C) Good are destroyed by fire

ITC is not available on goods destroyed u/s. 17(5) of CGST Act

(35) (B) An agriculturist selling produce out of cultivation of land

Income is related to agriculture and hence turnover is exempt from GST and such agriculturist is not liable for registration under GST

(36) (D) Date of receipt of goods/services by the recipient

This is not a field prescribed (RULE 54-Section 31 read with Rule 46 of CGST Rules) for Tax invoice

(37) (C) Unique Identification Number

As per GST Act any notified agency of the United Nations etc can be granted this number for claiming GST refund

(38) (C) Signature or digital signature if registered of the recipient

This is not a field required under Section 31 (3) (c) read with Rule 49 of CGST Rules for Bill of supply

(39) (D) Restricted goods are allowed to be imported or exported only with authorization

Restricted goods are allowed to be imported or exported only with authorization as per FTP – 2015 – 2020. Other choices are incorrect

(40) (D) Permission from CBEC authorizing re-export of goods

It is not permission from CBEC but from RBI authorizing re-export of goods which is to be filed where applicable

(41) (D) Are abandoned by owner of goods without any hope of recovery

Derelict goods are those abandoned by owner of goods without any hope of recovery. Other choices are incorrect

(42) (D) GSTR-4, Quarterly

Under the GST Law, in case of a Composition dealer, the prescribed return form is GSTR – 4, which shall be filed on quarterly basis

(43) (A) Nil

The liability to deduct tax at source arises where the value of supply excluding GST exceeds ` 2,50,000. Here the same will be below ` 2,50,000 [2,65,000 x 100 / 118]. Hence the liability is nil

(44) (B) Electronic credit ledger

Balance of the ITC is shown in Electronics credit ledger. Electronic cash ledger shows the GST deposited to the credit of the Govt. The set off of GST and the balance liability is reflected in Electronic Liability Ledger

(45) (A) ₹710

There has been a delay of 20 days in the remittance

Interest to be calculated at 18%
Same is [72,000 x 18% x 20/365] r/off = ` 710

(46) (B) IGST only

As per IGST Rules, for inter-state movement of goods and services is concerned IGST will be levied

(47) (A) 10th November, 2018

As per 10(2) of the CGST Rules, 2017, when a person liable for registration applies for registration within 30 days, the effective date of registration is the date when he became liable for registration

(48) (B) ₹97,000

ITC is not available in respect of goods taken for personal use as well as those stolen from the factory. The quantity of raw materials consumed in production is irrelevant

(49) (A) Indian Customs Electronic Data Interchange Gateway

This term appears in Shipping Bill (Electronic Declaration) Regulations, 2011 and this is what the term means

(50) (C) 53

Section 53 of the Customs Act, 1962 contains the provisions relating to transit of certain goods without payment of customs duty

(51) (D) Entire lot of goods imported earlier should be re-exported and no portion should remain

Section 74 of the Customs Act, 1962 contains the necessary conditions

(52) (A) A person occasionally supplying goods or services or both in a State or an Union Territory where he has no fixed place of business

A person occasionally supplying goods or services or both in a State or an Union Territory where he has no fixed place of business

(53) (C) Mahesh provides them to the brother of Kumar, not in the course of employment

Mahesh provides them to the brother of Kumar, not in the course of employment. Supply includes services provided by the employees to the employer, not in the course of employment

(54) (A) Tax rate as applicable on principal supply

Tax rate as applicable to principal supply

(55) (A) Notified categories of goods or services or both under Section 9(3)

Notified categories of goods or services or both under Section 9(3) as Section 9(4) has been deferred presently

(56) (C) A business exhibition outside India

(57) (C) Earlier of (A) and (B)

(58) (C) One hundred and eighty days

One hundred and eighty days from the date of issue of invoice by supplier

(59) (A) 1 and 2, 2 and 3, 3 and 1

When imported goods are damaged, there will be abatement of customs duty. In respect of pilfered goods, customs duty is not payable and when goods are destroyed, there will be remission of duty

(60) (B) ` 190

The greatest number of units sold at a particular price is 1,000 units. Therefore, the unit price in the greatest aggregate quantity is ` 190

(61) (D) Procuring the goods through an Indian subsidiary which is a SEZ unit

The first three are specifically covered by section 9A(1A) of the Customs Tariff Act, 1975. Import by a SEZ unit will not attract any anti-dumping duty

Notes

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