

**Mighty 200 Important Questions for  
May' 24 Exam**

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	E-WAY BILL				
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106	ACCOUNTS & RECORDS, E-WAY BILL	18	369	15	405
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114	REFUND UNDER GST	9	382	9	392
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133	DEMAND & RECOVERY	10	416	10	377
134	DEMAND & RECOVERY	15	420	15	381
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	PROVISIONS IN GST				
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153	TAXABLE EVENT UNDER CUSTOMS	6	448	6	410
154	TAXABLE EVENT UNDER CUSTOMS	11	449	11	411
155	TAXABLE EVENT UNDER CUSTOMS	13	450	13	412
156	EXEMPTIONS UNDER CUSTOMS	1	451	1	463
157	EXEMPTIONS UNDER CUSTOMS	6	453	6	465
158	EXEMPTIONS UNDER CUSTOMS	9	454	9	466
159	EXEMPTIONS UNDER CUSTOMS	14	457	14	469
160	EXEMPTIONS UNDER CUSTOMS	15	458	15	470
161	EXEMPTIONS UNDER CUSTOMS	16	459	16	471
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165	CLASSIFICATION OF GOODS & TYPES OF CUSTOMS DUTY	12	466	3	417
166	CLASSIFICATION OF GOODS & TYPES OF CUSTOMS DUTY	15	468	6	418
167	CLASSIFICATION OF GOODS & TYPES OF CUSTOMS DUTY	20	470	11	421
168	CLASSIFICATION OF GOODS & TYPES OF CUSTOMS DUTY	28	473	ICAI SM QNO - 4 CUSTOMS MODULE	

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170	VALUATION UNDER CUSTOMS	6	479	6	428
171	VALUATION UNDER CUSTOMS	8	481	8	430
172	VALUATION UNDER CUSTOMS	9	482	9	431
173	VALUATION UNDER CUSTOMS	16	486	16	435
174	VALUATION UNDER CUSTOMS	17	487	17	436
175	VALUATION UNDER CUSTOMS	33	501	33	450
176	VALUATION UNDER CUSTOMS	38	504	39	454
177	PROCEDURES & ASSESSMENT & AUDIT UNDER CUSTOMS	2	514	1	455
178	PROCEDURES & ASSESSMENT & AUDIT UNDER CUSTOMS	4	515	4	458
179	PROCEDURES & ASSESSMENT & AUDIT UNDER CUSTOMS	9	517	11	461
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184	BAGGAGE PROVISIONS	11	532	11	494
185	BAGGAGE PROVISIONS	15	534	15	496
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187	WAREHOUSING UNDER CUSTOMS	5	540	5	500
188	WAREHOUSING UNDER CUSTOMS	8	542	8	502



189	WAREHOUSING UNDER CUSTOMS	11	543	11	503
190	REFUND UNDER CUSTOMS	4	545	ICAI SM QNO - 4 CUSTOMS MODULE PG NO - 7.18	
191	REFUND UNDER CUSTOMS	7	546	1	472
192	REFUND UNDER CUSTOMS	8	546	ICAI SM QNO - 7 CUSTOMS MODULE PG NO - 7.18	
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194	FOREIGN TRADE POLICY	7	550	9	507
195	FOREIGN TRADE POLICY	10	551	13	508
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## Mighty 200 Questions New Questions:

### Question No 1: Place of supply

X Ltd of Mumbai (Maharashtra) receives an order from A Ltd (Regd. In Gujarat) for the supply of certain goods. The price quoted by X Ltd being inclusive of freight. X Ltd arranges for the transportation of the goods to Surat (Gujarat). The delivery of the goods is taken by A Ltd at Surat. Determine the place of supply of goods and nature of transaction.

Would your answer be different if A Ltd has arranged the transport of goods which are delivered to it by transporter in Surat. Also, what will be your answer if A Ltd. is an unregistered person.

**Legal Provision** – The above case falls within the purview of **Section 10(1)(a) of IGST Act**

**Discussion** – Location of Supplier is Mumbai. As per the above Section the place of supply of goods where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient. **In the above case the Place of Supply is Surat. (Gujarat)**

**Conclusion** – In the above case it does not matter who has arranged for the transport of goods i.e., either the supplier or recipient. The location of delivery of goods is required in order to decide the place of supply. Since the supplier is located in Mumbai (M.H) and Place of Supply is Surat (Gujarat), IGST will be triggered as it comes under the category of **Inter-State supply**.

If A Ltd. is an unregistered person, POS u/s 10(1)(ca) is the location of recipient in the records of the supplier i.e., Gujarat and answer remains same.

### Question 2 : Search & Seizure

Department initiated prosecution proceedings against a taxable person who had evaded GST of ₹ 4.2 crores. He has approached the Commissioner with a request for compounding the offence. After considering the request, the Commissioner has directed him to pay an amount of ₹ 2.5 crores as compounding amount. Indicate the minimum and maximum limits for compounding amount. Is the amount fixed by the Commissioner in this case within the limits prescribed under the law? What is the consequence of the decision of the commissioner allowing the request for compounding the offence?

As per section 138 of the CGST Act, 2017,

**The minimum limit for compounding amount is**

25% of tax involved

**The upper limit for compounding amount is**

100% of tax involved

In the present case, the minimum limit for compounding is **₹ 1.05 crores**. (25% × ₹ 4.2 crores).

The maximum limit for compounding in this case is **₹ 4.2 crores** (100% × ₹ 4.2 crores)

Thus, the **amount fixed by the Commissioner at ₹ 2.5 crores is within the limits prescribed under the law.**

If the taxable person pays the compounding amount decided by the Commissioner, no further proceedings shall be initiated under GST law against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.

**Question No : 3 Ethics Under GST**

List the areas where CA has to ensure ethics in GST?

ADVISORY ↓	COMPLIANCE ↓	LITIGATION ↓
S – Structuring the transactions U – Understanding clients operations R = Registration A = Assess the impact on supply chain, pricing strategies & financial reporting.	T = TDS/TCS R = Returns A = Anti-profiteering C = Certifications E = E-Way Bill R = Records	Appear before  ➤ GST Officer (or) ➤ Appellate authority (or)  ➤ GSTAT

**Question No : 4 Ethics Under GST**

List the documents/areas where certifications required by a CA under GST Act?

1. Form GST ITC 01, if amount of ITC > ₹ 200.
2. Form GST ITC 02 (Certify that transfer of business is with specific provision for transfer of liabilities)
3. Form GST ITC 03 (Certify that market value is considered for reversal of ITC instead of invoice value)
4. Form GST RFD 01 (certify that refund is subject to unjust enrichment), if refund claims > ₹ 2,00,000
5. Special Audit u/s 66.

**BRAINERY**

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