Name: **Enrolment No:**	

UPES

End Semester Examination, December 2025

Course: Goods and Services Tax **Semester: VII**

Program: BA_B.COM_BBA_ALL **Time: 03 hrs.**

Course Code: CLTX4010 **Max. Marks: 100**

Instructions:

- All questions are mandatory.
- Basic Calculator is allowed.
- Write neatly and be organized.

SECTION A

(5Qx2M=10Marks)

S. No.		Marks	CO
Q 1	Mention any two types of offences under Section 122 of the CGST Act.	**02**	**CO1**
Q 2	Choose the correct option: In the Mohit Minerals Pvt. Ltd. v. Union of India (2021) case, the Supreme Court ruled that the provision of the Goods and Services Tax (GST) on the inter-state import of goods is applicable when goods are imported by a registered person and sold in another state, even though the goods are not physically imported into India. The court's ruling focused on: a. The place of supply for interstate sales b. The definition of “inter-state trade” under the Constitution c. The applicability of GST on ocean freight for imports d. The procedure for filing GST returns for inter-state sales	**02**	**CO1**
Q 3	Why is GST considered as destination-based tax?	**02**	**CO1**
Q 4	Article 246A of the Constitution deals with:	**02**	**CO1**

	a. Distribution of revenues between Centre and States b. Power to levy and collect GST c. Formation of GST Council d. Levy of customs duties		
Q 5	What is the constitutional basis for levying Integrated GST (IGST) on inter-State supplies?	**02**	**CO1**
SECTION B **(4Qx5M= 20 Marks)**			
Q 6	What is the role of e-way bill in GST?	**05**	**CO2**
Q 7	Differentiate between appeals and revisions under the CGST Act	**05**	**CO2**
Q 8	Discuss how the ruling in *Kalyan Jewellers India Ltd.* clarifies the applicability of Section 12(4) of the CGST Act concerning the time of supply of vouchers. How does this decision ensure that GST is levied only once during the transaction cycle?	**05**	**CO2**
Q 9	Quicky Enterprises (Jaipur, Rajasthan) open a new branch office at Amritsar, Punjab. It purchases a building for offices from Ruhi Builders (Amritsar) along with pre-installed office furniture and fixtures. Determine place of supply of the pre-installed office furniture and fixtures.	**05**	**CO2, CO3**
SECTION-C **(2Qx10M=20 Marks)**			
Q 10	Mr. Bhumik is an agent who occasionally undertakes transactions involving the supply of goods but does not have a fixed place of business. Applying the relevant provisions of the CGST Act, explain whether Mr. Bhumik is liable for registration under GST and the procedure applicable in his case.	**10**	**CO3**
Q 11	*"A company sells a set of printing consumables such as inks, developers, and imaging oils together under a single contract for the operation of its*	**10**	**CO3**

	proprietary printing machines. The company claims that these supplies are naturally bundled and form a composite supply." Using the relevant GST provisions, illustrate how you would determine whether this transaction qualifies as a composite or a mixed supply. Support your answer with reasons.		
	SECTION-D **(2Qx25M=50 Marks)**		
Q 12	Anex Ltd., a registered water bottle manufacturer in Maharashtra, provides the following expense details for its inward supplies during November 2025: a. Purchase of steel for manufacturing (received in two installments, one in August and the other in November): Rs. 5,00,000 b. Purchase of accessories directly delivered to dealers (invoice received by Anex Ltd.): Rs. 1,00,000 c. Purchase of a 20-seater bus for employee transportation: Rs. 4,00,000 d. Payment to Abay Caterers for providing daily meals to the staff as part of a voluntary welfare initiative: ₹60,000 e. Payment for health insurance premiums for employees: ₹3,00,000 You are required to calculate the eligible Input Tax Credit (ITC) for Anex Ltd. for November 2025, explaining the treatment for each item. **OR** Honeydrill Ltd., headquartered in Kolkata, is registered as an Input Service Distributor (ISD) and has branches in Bhubaneshwar, Ahmedabad, and Bangalore. It provides the following information for November 2025: • CGST & SGST on security services used solely for Bhubaneshwar branch: Rs. 8,00,000	**25**	**CO3, CO4**

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- IGST on HR software services used across all branches: Rs. 20,00,000
- CGST & SGST on employee training (applicable to Bhubaneshwar & Ahmedabad): ₹7,00,000

The turnover of each branch for the previous financial year is as follows:

- Bhubaneshwar: Rs. 9,00,00,000
- Ahmedabad: Rs. 3,00,00,000
- Bangalore: Rs. 2,50,00,000
- Kolkata: Rs. 5,50,00,000

Calculate the distribution of input tax credit to each branch based on the given data.
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<td>Q 13</td>
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M/s Nova Elevators Pvt. Ltd., registered in Nagpur (Maharashtra), supplies a customized industrial lift to M/s Stellar Infrastructure Ltd. located in Pune (Maharashtra).

The lift was dispatched on 18-12-2025, and the tax invoice was also issued on the same date.

Using the details given below, compute the taxable value of supply and the total GST liability (CGST & SGST or IGST, as applicable) of M/s Nova Elevators Pvt. Ltd. for the month of December 2025, with proper working notes.

Assume the GST rate (CGST 9% + SGST 9%) = 18%.

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<tr><th>Particulars</th><th>Amount (₹)</th></tr>
<tr><td>Base price of the industrial lift (exclusive of taxes)</td><td>42,00,000</td></tr>
<tr><td>Cash discount @ 2% on base price (shown on invoice and actually passed on)</td><td>84,000</td></tr>
<tr><td>Installation and testing charges at buyer’s premises</td><td>1,10,000</td></tr>
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<td>25</td>
<td>CO3, CO4</td>
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Design modification requested by buyer after finalization of specifications	75,000
Charges recovered from buyer for special anti-vibration packing	48,000
Free annual maintenance service (FAMC) offered for the first year, value separately shown in invoice	55,000

Additional Information-

i. The parties are not related, and price is the sole consideration.

ii. There were no other outward supplies in December 2025.

Compute the following for the month of December 2025:

A. Value of taxable supply
B. Total GST liability
C. Re-compute the GST liability assuming M/s Stellar Infrastructure Ltd. is located in Ahmedabad (Gujarat).