2026

INDIRECT TAX — HONOURS

Paper : DSCC-12

Full Marks : 75

The figures in the margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

[Goods and Services Tax]

Group - A

(Marks : 15)

Answer ***any three*** questions.

1. (a) Distinguish between direct tax and indirect tax (*any three*).

   (b) Mention two State taxes which are merged with GST. 3+2

2. (a) Mention any three activities which are treated as supply even if made without consideration.

   (b) What is taxable event under GST? 3+2

3. Justify whether the following supplies are intra-state or inter-state supplies and also state the nature of GST leviable on the same : 5

   (i) A, a registered dealer in West Bengal sold goods to C of Purulia, West Bengal.

   (ii) B, a registered dealer in West Bengal sold goods to D of Patna, Bihar.

   (iii) E, a registered dealer in Ladakh (Union territory) sold goods to F of Ladakh.

   (iv) G, a registered dealer in Chandigarh (Union territory) sold goods to H of Ladakh.

   (v) J, a registered dealer in West Bengal imported machine from USA.

4. Determine whether the following supplies amount to composite supply or mixed supply. Also compute the GST liability in each case : 2½+2½

   (i) Riya supplied Facewash ₹ 20,000, Body oil ₹ 15,000 and Cold cream ₹ 25,000 at a single offer price of ₹ 50,000.

   GST rates are : Facewash 18%, Body oil 5% and Cold cream 12%.

   (ii) As a part of summer special offer, Hotel Hill-Top, Darjeeling, provides a four days and three-night package, amounting to ₹ 20,000 with complementary breakfast and dinner. The hotel accommodation attracts 12% tax and the restaurant service attracts 18% tax.

5. Write short notes on (***any two***) : 2½×2

(a) Input Tax Credit

(b) Inter-State supply

(c) Casual taxable person.

Group - B

(Marks : 30)

Answer ***any three*** questions.

6. (a) What do you mean by forward charge and reverse charge under GST?

(b) A, a registered dealer of West Bengal supplies goods worth ₹ 40,000 to B, a registered dealer of West Bengal. Identify who is liable to pay GST to the government :

Case i : Goods are notified under reverse charge.

Case ii : Goods are not notified under reverse charge.

(c) The following information are furnished by AB Ltd., the supplier of goods, to CD Ltd., the recipient of goods, who is covered by reverse charge mechanism :

Date of supply of goods by AB Ltd. to CD Ltd.	15.10.2025
Date of receipt of goods	18.10.2025
Date of issue of invoice	10.10.2025
Date of payment by CD Ltd. as per books of accounts	08.11.2025
Date of payment debited in the bank account of CD Ltd.	09.11.2025

Determine the time of supply. 4+2+4

7. (a) State any two cases requiring compulsory registration under GST.

(b) How will you compute 'aggregate turnover' in the context of registration under GST?

(c) State whether registration is required for a supplier in West Bengal in the following independent cases :

(i) Inter-state supply of taxable goods of ₹ 5,00,000

(ii) Inter-state supply of taxable services of ₹ 22,00,000

(iii) Intra-state supply of goods and services of ₹ 25,00,000

(iv) Intra-state supply of exempted goods valued ₹ 45,00,000. 2+4+(1×4)

8. (a) In the month of December, 2025, PQ Ltd., registered dealer of West Bengal supplied the following goods within West Bengal :

(Fig. in ₹)

List price of goods net of subsidy and excluding GST	2,50,000
Other information :	
(i) Packing charges	5,000
(ii) Inspection charges	2,000
(iii) Transportation and Insurance	3,000
(iv) Subsidy from Government	1,000
(v) Subsidy from NGO (linked with invoice)	2,000
(vi) Trade discount allowed	3,000
Applicable GST rate	18%

Compute assessable value and amount of GST payable.

(b) Mention the time limit for payment of GST in case of the following dealers in West Bengal :

(i) AB Ltd., registered under regular scheme

(ii) XY Ltd., registered under composition scheme. 8+2

9. (a) Briefly discuss the conditions to be satisfied to avail the input tax credit facility.

(b) From the following information, compute the input tax credit admissible to X Ltd. for the month of May, 2025 :

	Purchases	**GST Amount (₹)**
(i)	Goods purchased and used in the business	20,000
(ii)	Goods purchased for personal use	5,000
(iii)	Goods purchased but invoice is lost	10,000
(iv)	Goods purchased from Y Ltd. on May 20, 2025 and invoice was received on the same date but goods supplied by Y Ltd. on June 5, 2025.	15,000
(v)	Goods purchased from Z against invoice but GST paid was not deposited by C to the Govt.	7,000

5+5

10. (a) Mention the need to determine of place of supply.

(b) State the provisions under Sec. 11 of the IGST Act regarding determination of place of supply of goods imported into India.

(c) Determine the place of supply for the following transactions and GST applicable :

(i) Amal of Bihar came to Kolkata and purchased Machine from Bimal, a registered dealer, with a condition that the machine will be delivered at Bihar.

(ii) Charu of Kolkata purchased laptop from the store of HP World, registered dealer at Kolkata.

(iii) Sayan of West Bengal purchased air conditioner from Sumit Enterprise, registered dealer of West Bengal with a condition that such air conditioner will be installed at Assam. 2+2+6

Group - C

(Marks : 15)

Answer ***any one*** question.

11. (a) What is 'Bill of Supply'?

(b) State any two cases where Input Tax Credit is not available to a registered supplier.

(c) Suparna, a GST registered dealer in West Bengal, furnishes the following particulars for the month of September, 2025. Compute the amount of GST payable for the month of September.

(i) Input tax credit balance in electronic ledger on September 01, 2025 –

IGST	₹ 2,55,000
CGST	₹ 1,30,000
SGST	₹ 90,000

(ii) Details of outward supply in September, 2025 –

Inter-state (including IGST @ 18%)	₹ 29,50,000
Intra-state (including CGST@ 9% and SGST @ 9%)	₹ 41,30,000

(iii) Details of inward supply in September, 2025 –

Inter-state (excluding IGST @ 18%)	₹ 15,00,000
Intra-state (excluding CGST @ 9% and SGST @ 9%)	₹ 10,00,000
Intra-state (including CGST @ 6% and SGST @ 6%)	₹ 5,60,000

3+2+10

12. (a) Distinguish between zero-rated supply and exempt supply.

(b) Mention any three functions of GST council.

(c) The following information is available from the books of Ratan, a registered manufacturer (non-notified goods) in West Bengal under GST for the financial year 2024-25 :

	(₹)
Taxable supply in West Bengal (including GST ₹ 4,00,000)	64,00,000
Taxable supply outside West Bengal (including GST ₹ 2,00,000)	22,00,000
Exempted supply	35,00,000
Export sale	15,00,000

(i) Is Ratan is eligible under Composition Scheme under GST for the year 2025-26?

(ii) If Ratan is opting the Composition Scheme, what will be the GST liability for quarter ended June, 2025?

– Outward taxable supply in West Bengal (excluding GST) ₹ 15,00,000

– Inward supply in West Bengal (including GST ₹ 1,80,000) ₹ 11,80,000 3+3+9

[Customs Duty]

Group - D

(Marks : 5)

Answer ***any one*** question.

13. (a) What is taxable event under the Customs Act?

(b) Define goods as per Customs Act, 1962. 2+3

14. Write a short note on (***any one***) : 5×1

(a) Indian Territorial water

(b) Anti-dumping duty.

Group - E

(Marks : 10)

Answer ***any one*** question.

15. ABC of Kolkata imported a Machine from GE Ltd. of USA. Compute assessable value, customs duty payable and also state how much input tax credit will be available from the following information : 10

(i) FOB value of Machine – 10,000 USD

(ii) Freight paid in air – 2,500 USD

(iii) Design and Development charges paid in USA – 500 USD

(iv) Material supplied in USA from Germany – 100 USD

(v) Commission payable to local Agent @ 2% of FOB (other than buying commission)

(vi) Date of Bill on Entry : 24.11.2025 (BCD – 20% and Exchange rate notified by CBIC ₹ 90 per USD)

(vii) Date of arrival of aircraft : 22.11.2025 (BCD 18% and Exchange rate notified by CBIC ₹ 91 per USD)

(viii) IGST @ 18%

(ix) Insurance charges not available

(x) Unloading and handing charges at port ₹ 3,000.

Please Turn Over

16. (a) The assessable value of goods imported by Amrita from UAE is ₹ 1,00,000. The goods attract the following duties of custom :

(i) Basic Custom Duty is 10%

(ii) IGST is payable @ 12%

(iii) GST compensation cess is 15%.

(iv) Social Welfare Surcharge @ 10%.

You are required to calculate total customs duty, the IGST and the GST compensation cess.

(b) Ms. Debanjali (aged 25 years), an Indian resident returned to India on March 10, 2025 after staying 18 months in Canada with the following items in her baggage :

	₹
(i) Personal effects (including used mobile phone worth ₹ 50,000)	1,50,000
(ii) Two laptop computers @ ₹ 60,000 each	1,20,000
(iii) Gold Jewellery (15 grams.)	1,40,000

Compute the customs duty payable by Ms. Debanjali with reference to Baggage Rules, 2016.

5+5