2026

INDIRECT TAX — MDC

Paper : MDC-13

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. Distinguish between direct tax and indirect tax. 5

2. (a) State two important objectives of introducing GST in India.

(b) Name two indirect taxes which have been subsumed in GST.

(c) Mention any one indirect tax which is not subsumed in GST. 2+2+1

3. (a) What is mixed supply?

(b) Determine whether the following supplies amount to composite supply or mixed supply :

(i) A hotel provides 3 days and 2 nights package wherein the facility of breakfast and dinner is provided along with the room accommodation free of cost.

(ii) A toothpaste company has offered a scheme of free toothbrush along with the purchase of toothpaste at a single price. 3+2

4. (a) What is inter-state supply?

(b) Justify whether the following supplies are intra-state supply or inter-state supply and also state the types of GST leviable on the same :

(i) A of Ladakh (Union Territory) supplied goods to B of Ladakh

(ii) C of Kolkata supplied goods to D of Kolkata

(iii) E of Kolkata supplied goods to F of Bihar. 2+3

5. Mr. Akash of Bihar, a registered supplier, supplied goods to Ashish of Bihar having MRP ₹ 10,00,000. Price charged excludes taxes and under-mentioned charges :

Packing charges	₹ 8,000
Freight and Insurance	₹ 12,000
Subsidy received from Government	₹ 1,00,000

Trade discount @2% on the basic price charged.

Compute the value of supply for the purpose of GST. 5

Group - B

(Marks : 30)

Answer ***any three*** questions.

6. (a) Briefly state the provisions relating to compulsory registration under GST.

(b) Mention any four cases where registration is not compulsory. 6+4

7. (a) State the time of supply in case of :

(i) Supply of goods under forward charge

(ii) Supply of goods under reverse charge.

(b) The following information are furnished by A Ltd., the supplier of goods, to C Ltd. (under forward charge) :

Date of supply of goods by A Ltd. to C Ltd.	15.10.2025
Date of issue of invoice	16.10.2025
Date of receipt of payment by A Ltd. as per books of accounts	08.11.2025
Date of payment credited in the bank account of A Ltd.	09.11.2025

Determine the time of supply. 6+4

8. (a) Ahemed Ltd., a GST registered dealer in West Bengal, supplies the following goods to different suppliers during December, 2025 :

Recipient of supply	**Place of supply**	**Value of supply**	**Trade discount**
Dhar Bros.	Kolkata	620,000	—
Roy Traders	Durgapur	760,000	—
Tewari Ltd.	Jharkhand	880,000	6%
Mangeshkar Bros.	Maharashtra	900,000	—

Applicable GST rate 18%

Calculate amount of GST payable on outward supplies for the month of December, 2025.

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

(i) A of Assam came to Kolkata and purchased computer with condition that the computer will be delivered at Assam.

(ii) B of Kolkata purchased music system at Kolkata from a shop. 7+3

9. (a) What do you mean by 'Debit Note' and 'Credit Note'?

(b) What is the time limit for claiming input tax credit? 6+4

10. Write short notes under GST (***any two***) : 5×2

(a) Non-taxable supply and Exempted supply

(b) Input tax and Output tax

(c) Tax invoice.

Group - C

(Marks : 15)

Answer ***any one*** question.

11. (a) What is composition scheme under GST?

(b) What is the turnover limit for opting composition scheme?

(c) How the aggregate turnover is computed to ascertain the eligibility for composition scheme?

(d) State any two cases where a person is not eligible to opt for composition scheme.

(e) Write a short note on 'transaction value' in the context of value of supply under CGST Act. 2+3+3+2+5

12. (a) What are the conditions to be satisfied to claim input tax credit?

(b) From the following information, compute net GST for the month of July, 2025 payable by Mr. Rahaman, a registered dealer of West Bengal :

ITC in electronic ledger available as on 01.07.2025

– IGST	₹ 4,00,000
– CGST	₹ 1,90,000
– SGST	₹ 1,87,000

Taxable outward supply during the month of July, 2025

– Within West Bengal	70,00,000 (Plus GST @18%)
– Outside West Bengal	10,00,000 (Plus GST @18%)

Inward supply of goods and services for July, 2025

– Within West Bengal	2,00,000 (Plus GST @18%)
– Outside West Bengal	3,00,000 (Plus GST @18%)

(Balance credit of IGST can be set off against CGST and SGST in the ratio of 1 : 1.) 5+10

[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 the Customs Act. 2+3

14. Ms. Khushi Shaw, Indian resident aged 25 years, after residing in Dubai for 2 years, returned to India with the following items in her baggage :

	₹
Personal effects	1,10,000
Ornaments made of gold (20 grams)	1,50,000
Digital Camera	90,000

Compute customs duty payable in respect of the baggage. 5

Group - E

(Marks : 10)

Answer ***any one*** question.

15. M/s Axis Ltd. imported goods from USA.

(i) FOB value of the goods : US $ 1,000

(ii) Insurance : US $ 100

(iii) Freight (vessel) : US $ 300

(iv) Drawing charges paid in USA : US $ 500

(v) Date of bill of entry : 28.09.2025 (BCD was 20%)

(vi) Date of entry inward : 10.10.2025 (BCD was 18%)

(vii) IGST payable is 18%

(viii) Social welfare surcharge is 10%

(ix) Exchange rates notified by CBIC were :

on 28.09.2025 : ₹ 90/$

on 10.10.2025 : ₹ 91/$

Compute assessable value and customs duty payable by M/s Axis Ltd. 10

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

(a) Indian Customs Water

(b) Protective Duty

(c) Safeguard Duty.