

Mock Test Paper - Series II: August, 2025

Date of Paper: 06th August, 2025

Time of Paper: 10 A.M. to 1 P.M.

INTERMEDIATE COURSE: GROUP-I

PAPER – 3: TAXATION

Time Allowed – 3 Hours

Maximum Marks – 100

SECTION – A: INCOME TAX LAW (50 MARKS)

Working Notes should form part of the answer. Wherever necessary, suitable assumptions may be made by the candidates and disclosed by way of a note. However, in answers to Questions in Division A, working notes are not required.

The relevant assessment year is A.Y.2025-26.

Division A – Multiple Choice Questions

Write the most appropriate answer to each of the following multiple choice questions by choosing one of the four options given. All questions are compulsory.

1. In April 1992, Mr. Kishan purchased a house property for ₹ 65,000. The fair market value and stamp duty value of the house property on April 1, 2001 was ₹ 2,70,000 and ₹ 2,20,000, respectively. On August 31, 2004, Mr. Kishan entered into an agreement with Mr. Jigar to sell the house for ₹ 3,70,000. Mr. Jigar paid an advance of ₹ 60,000 but failed to pay the balance amount. Consequently, Mr. Kishan forfeited the advance and canceled the agreement. In May 2008, Mr. Kishan constructed the first floor at a cost of ₹ 2,35,000. On April 13, 2024, Mr. Kishan sold the house for ₹ 15,00,000.

Mr. Kishan also holds 1,000 shares in Venus Ltd., an unlisted company, which he acquired in the year 2001-02 at a cost of ₹ 75,000. In April 2024, the company offered him right shares at ₹ 160 per share, in the ratio of 2 for every 5 held. Mr. Kishan decided to retain only half of the right shares and renounced the remaining rights in favor of Mr. Kush, for ₹ 30 per share in May 2024.

Later, all the shares were sold by Mr. Kishan at ₹ 300 per share on July 15, 2024, while Mr. Kush sold his shares in December 2024 at ₹ 280 per share.

CII for F.Y.2001-02: 100; 2004-05: 113; 2008-09: 137; 2024-25: 363.

From the information given above, choose the most appropriate answer to the following questions –

- (i) Compute the amount of capital gains in the hands of Mr. Kishan for the A.Y.2025-26 in respect of the sale of house property.
- (a) ₹ 78,736
 - (b) ₹ 2,71,479
 - (c) ₹ 2,96,536
 - (d) ₹ 1,15,036
- (ii) Compute the amount of capital gains on sale of shares in the hands of Mr. Kush for the A.Y.2025-26.
- (a) ₹ 18,000
 - (b) ₹ 50,000
 - (c) ₹ 24,000
 - (d) ₹ 36,000
- (iii) Compute the amount of capital gains in the hands of Mr. Kishan for the A.Y.2025-26 in respect of transfer of shares/ rights.
- (a) Short term capital gains ₹ 28,000 and long-term capital gains ₹ 27,750
 - (b) Short term capital gains ₹ 34,000 and long-term capital gains ₹ 27,750
 - (c) Short term capital gains ₹ 28,000 and long-term capital gains ₹ 2,25,000
 - (d) Short term capital gains ₹ 34,000 and long-term capital gains ₹ 2,25,000

(3 x 2 = 6 Marks)

2. Mr. Aarav Desai has two business units. Unit 1 is engaged in manufacturing of textile. During the year 2024-25, he incurred an interest expense of ₹ 1,50,000 payable to Mr. Raj, a resident. However, tax was not deducted at source. The TDS was later deducted on 15th April 2025 and deposited with the Government on 17th May 2025.

On 2nd August 2024, he purchased a new plant and machinery worth ₹ 45,00,000, which was put to use on 1st November 2024. For this purpose, he borrowed ₹ 25,00,000 on 1st August, 2024 and paid interest@10% p.a. Written down value of block of plant and machinery (15%) as on 1st April, 2024 is ₹ 95,00,000.

Turnover for the P.Y. 2023-24 and P.Y. 2024-25 is ₹ 2.5 crores and ₹ 3 crores, respectively.

Mr. Aarav Desai has Unit 2 in SEZ, which commenced operations in the A.Y. 2019-20. During the P.Y. 2024-25, the total turnover of this unit is ₹ 130 lakhs and business

profit of ₹ 30 lakhs. The export turnover of this unit is ₹ 80 lakhs, which was received in India in convertible foreign exchange on or before 30th September 2025.

Assume that Mr. Aarav Desai has shifted out of the default tax regime.

From the information given above, choose the most appropriate answer to the following questions –

- (i) What would be the depreciation allowable u/s 32 in respect of block of plant and machinery (15%) for the A.Y.2025-26?
- (a) ₹ 22,23,438
(b) ₹ 17,67,188
(c) ₹ 22,12,500
(d) ₹ 17,62,500
- (ii) What is the amount of disallowance, if any, attracted for non-deduction of tax at source on interest payable to Mr. Raj during the P.Y.2024-25?
- (a) Nil, since the tax was deducted and deposited on or before the due date of filing of return of income
(b) ₹ 30,000
(c) ₹ 45,000
(d) ₹ 1,50,000
- (iii) What is the amount of deduction allowable to Mr. Desai under section 10AA for the Assessment Year 2025-26?
- (a) ₹ 18,46,154
(b) ₹ 9,23,077
(c) ₹ 30,00,000
(d) ₹ 25,28,712
- (3 x 2 = 6 Marks)**

3. Mr. Rakesh gifted ₹ 6,00,000 to his daughter-in-law, Sudha. She invested ₹ 3,00,000 in shares in April 2024. She started a business in May 2024 with ₹ 5,00,000 (₹ 3,00,000 received from Mr. Rakesh and ₹ 2,00,000 from her own savings). During the previous year 2024-25, Sudha has earned the following income:

- Business income: ₹ 90,000
- Dividend from shares: ₹ 18,000

What is the total income of Sudha for the A.Y. 2025-26?

- (a) ₹ 1,08,000
- (b) ₹ 18,000
- (c) ₹ 90,000
- (d) ₹ 36,000

(2 Marks)

4. Mr. Rohan took a life insurance policy on 10th May 2014 with a sum assured of ₹ 18,00,000 and an annual premium of ₹ 1,50,000. The policy matured on 9th May 2024 and ₹ 22,00,000 is due to receive by him. What will be the tax treatment of the maturity proceeds for the P.Y. 2024–25?

- (a) Entire maturity proceeds of ₹ 22,00,000 is exempt
- (b) ₹ 18,00,000 (sum assured) is exempt; ₹ 4,00,000 is taxable
- (c) Entire maturity proceeds of ₹ 22,00,000 is taxable
- (d) ₹ 18,00,000 (sum assured) is taxable; ₹ 4,00,000 is exempt

(1 Mark)

Division B – Descriptive Questions

Question No. 1 is compulsory

*Attempt any **two** questions from the remaining **three** questions*

1. Mr. Rajesh (aged 67 years) reported a net profit of ₹ 3,95,11,290 for the previous year 2024-25 after debiting/crediting the following items:

Debits:

- (a) ₹ 15,000 paid to a Gurudwara registered u/s 80G of the Income-tax Act, 1961, in cash where no cheques are accepted.
- (b) Contribution of ₹ 35,500 to a university approved under section 35(1)(ii) for scientific research.
- (c) Interest amounting to ₹ 1,75,000 was paid on a loan obtained from a bank on 15th July 2022, which was utilized for purchasing an electric vehicle. The vehicle was acquired for the exclusive personal use of Mr. Rajesh's wife.
- (d) Salaries & wages includes contribution of 20% of basic salary in National Pension Scheme referred in section 80CCD for an employee, Mr. Ganesh who has withdrawn basic salary of ₹ 4,00,000 and Dearness allowance is 40% of basic salary. 50% of Dearness allowance forms part of the salary.

- (e) Purchase of timber for ₹ 25,00,000 under a forest lease for business purposes.

Credits:

- (i) Mr. Rajesh sold goods to his brother for a consideration of ₹ 6,00,000, whereas the fair market value of these goods was ₹ 9,00,000.
- (ii) During the year, Mr. Rajesh received ₹ 3,00,000 from a debtor previously written off as bad in F.Y. 2020-21 (original amount ₹ 4,00,000). However, only ₹ 2,50,000 was permitted as deduction in the return of income for A.Y. 2021-22.
- (iii) Short term capital gains of ₹ 10,00,000 on transfer of listed equity shares in a company on which STT is paid. Date of transfer is 5.8.2024.

Other information:

- 1. Closing stock of P.Y. 2024-25 was undervalued by ₹ 25,000.
- 2. Depreciation in books of accounts is computed by applying the rates prescribed under the Income tax law.
- 3. Mr. Rajesh purchased a new car of ₹ 14,00,000 on 1st August, 2024 and the same was put to use in the business on the same day. No depreciation for the same has been taken on car in the books of account.
- 4. A plot of land which was used by Mr. Rajesh for his Industrial undertaking for last 10 years was compulsorily acquired by the Central Government on 07.10.2023. The compensation of ₹ 15,00,000 was received on 27.01.2025. Such property was purchased by him on 08.10.2006 for ₹ 2,50,000. He purchased another plot of land for his industrial undertaking on 15.04.2025 for ₹ 7,00,000. The government has also paid ₹ 1,05,000 as interest on such compensation on 28.02.2025.

Cost Inflation Indices: F.Y. 2024-25: 363; F.Y. 2023-24: 348, F.Y. 2006-07: 122

- 6. Mr. Rajesh also made the following payments during the previous year 2024-25
 - Lump-sum premium of ₹ 1,20,000 paid on 30th March, 2025 for the medical policy taken for self and spouse. The policy shall be effective for five years i.e. from 30th March, 2025 to 29th March, 2030.
 - ₹ 8,000 paid in cash for preventive health check-up of self and spouse.

Compute the total income and tax payable by Mr. Rajesh for the assessment year 2025-26 if he opts out of the default tax regime under section 115BAC. **(15 Marks)**

2. (a) Ms. Priya, a person of Indian origin and a citizen of Canada, got married to Mr. Aaron, an Indian citizen residing in Canada, on 24th January 2024. She came to India on 25th March 2024 and left for Canada on 10th July 2024. She returned to India with her husband on 24th February 2025 to spend some time with her parents-in-law for 30 days and thereafter returned to Canada. She stayed in India for a total of 400 days during the 4 years preceding the P.Y. 2024-25.

During the previous year 2024-25, Priya, while in India, received the following gifts from her husband's relatives and friends:

- From husband's parents	₹ 1,51,000
- From husband's sister	₹ 21,000
- From very close friends of her husband	₹ 16,00,000

Determine Priya's residential status for Assessment Year 2025-26 and compute her total income and tax liability for that year, assuming she does not opt out of the default tax regime. **(6 Marks)**

- (b) Briefly discuss the provisions of tax deducted at source and compute the amount of TDS under the Income-tax Act, 1961 assuming that the deductees are residents and having a PAN which they have duly furnished to the respective deductors.

- (i) Payment of ₹ 1,51,000 by a transport company to Ms. Asha, a resident individual as interest on compensation awarded by the Motor Accidents Claims Tribunal.
- (ii) Mr. Narsimha won ₹ 15,00,000 as prize money for winning a television serial contest in the financial year 2024-25. **(4 Marks)**

3. (a) Mr. Rajeev is working as a General Manager at Zenith Pvt. Ltd. in Mumbai. He has shared the following information for the financial year 2024-25:

- (i) Basic salary of ₹ 56,000 per month.
- (ii) Medical treatment facility received in the company's own hospital – ₹ 9,000
- (iii) On his work anniversary, he received a gift voucher worth ₹ 4,500 from the company.
- (iv) A four-seater dining table was provided to Mr. Rajeev at his residence. This was purchased by the company on 1.5.2022 for ₹ 90,000 and sold to Mr. Rajeev on 1.8.2024 for ₹ 50,000.
- (v) Personal expenses of ₹ 10,000 made using the company credit card were paid by the company. No part of the amount was recovered from Mr. Rajeev.

- (vi) A Maruti Suzuki car which was purchased by the company on 16.7.2021 for ₹ 2,50,000 was sold to Mr. Rajeev on 14.7.2024 for ₹ 80,000.

Other income received by the assessee during the previous year 2024-25:

	Particulars	₹
(a)	Interest on Fixed Deposits with a company	5,000
(b)	Income from specified mutual fund	3,000
(c)	Interest on bank fixed deposits of a minor married daughter	3,000

Compute the gross total income of Mr. Rajeev for the Assessment year 2025-26 assuming he opts out of the default tax regime under section 115BAC. Mr. Rajesh's wife is a housewife. **(5 Marks)**

- (b) Mr. Verma is a manager in ABC (P) Limited. He owns two house properties during the previous year 2024-25. In addition to these properties, he possesses two cars, one of which he uses exclusively for personal purposes, while the other is let out to a friend on rent for ₹ 20,000 per month. The following details (annual) are furnished in respect of two-house properties for the previous year 2024-25.

	House 1	House 2
Fair rent	1,25,000	3,95,000
Actual rent	1,20,000	2,85,000
Municipal Valuation	1,24,000	3,90,000
Municipal taxes paid	18,000	70,000
Repairs	15,000	35,000
Insurance premium on building	12,000	17,000
Ground rent	7,000	9,000

Additional information:

Mr. Verma has paid ₹ 57,000 as interest on a loan that was secured by mortgaging House 1 in order to fund the construction of House 2.

Additionally, in the previous year 2024-25, Mr. Verma acquired a rural agricultural land for ₹ 2,50,000, whereas the stamp duty value of the property was ₹ 3,00,000.

Determine the taxable income of Mr. Verma for the A.Y. 2025-26 assuming he does not opt out of the default tax regime. **(5 Marks)**

4. (a) Mr. Shitij has earned the following incomes and incurred losses for the previous year 2024–25:

Particulars	Amount (₹)
Income from Salary	3,40,000
Long term capital loss on sale of shares of ABC Ltd. STT has been paid both at the time of acquisition and sale	(1,15,000)
Loss from let out property in Delhi	(75,000)
Interest on self-acquired property in Mumbai	(50,000)
Winnings from lottery tickets	40,000
Cost of acquisition of lottery tickets	10,000
Profit and gains from manufacturing business (after deducting normal depreciation of ₹ 10,000 and additional depreciation of ₹ 4,000)	96,000
Long term capital gains on sale of house property	1,40,000

The other details of brought forward losses and unabsorbed depreciation pertaining to A.Y. 2024-25 are as follow:

Brought forward business loss from manufacturing business	(35,000)
Unabsorbed normal depreciation	(10,000)
Brought forward loss from the activity of owning and maintaining the race horses	(50,000)

You are required to compute the total income of Mr. Shitij for the assessment year 2025-26 under default tax regime, showing clearly the manner of set-off and the items eligible for carry forward. The return of income has been filed on 30-7-2025. **(6 Marks)**

- (b) Who is an eligible person to file a return through a Tax Return Preparer (TRP) under section 139B of the Income-tax Act, 1961? Also, specify the circumstances in which an eligible person cannot furnish his return of income through a TRP. **(4 Marks)**

OR

- (b) Mr. Avinash filed his return of income for the Assessment Year 2025-26 on 30th September, 2025. In the month of October 2025, he came to know that he forgot to show interest on fixed deposit in his income-tax return. Can Mr. Avinash file a revised return in October, 2025?

Assume that the due date for furnishing return of income was 31st July, 2025 and the assessment was not completed till the month of October 2025? **(4 Marks)**

SECTION B – GOODS AND SERVICES TAX (50 MARKS)

QUESTIONS

- (i) *Working Notes should form part of the answers. However, in answers to Questions in Division A, working notes are not required.*
- (ii) *Wherever necessary, suitable assumptions may be made by the candidates, and disclosed by way of notes.*
- (iii) *All questions should be answered on the basis of the provisions of the CGST Act, 2017 and the IGST Act, 2017 as amended by the Finance (No. 2) Act, 2024 including significant notifications and circulars issued and other legislative amendments made, which have become effective up to 28.02.2025.*

Division A - Multiple Choice Questions (MCQs)

Write the most appropriate answer to each of the following multiple-choice questions by choosing one of the four options given. All questions are compulsory.

Total Marks: 15 Marks

Case Scenario - I

Reddy & Reddy Associates, a partnership firm registered under GST, is engaged in various types of business activities. It has provided the details of the following activities undertaken by it in the current financial year:

- (i) It supplied taxable goods to Suryan Enterprises valuing ₹ 8,00,000 in the month of April, with a credit period of 1 month for payment. Thereafter, interest @ 12% p.a. is chargeable on the consideration. The payment is received from Suryan Enterprises after the lapse of two months from the date of supply.
- (ii) It enters into a contract for supply of 100 office chairs @ ₹ 15,000 with Veer Mart on 21st August. Chairs are removed from the warehouse of Reddy & Reddy Associates on 5th September along with the invoice of said date. Veer Mart has paid 30% of the total contract value on 21st August; 70% is paid after delivery of chairs on 10th September.
- (iii) In the month of October, it provided services by way of transportation of goods in a goods carriage by road to Fisheries Department of Government of India, which is registered under GST only for the purpose of deducting tax at source. Reddy & Reddy Associates is a registered goods transport agency and charges ₹ 1,20,000 for the said services.
- (iv) It also provided services of Direct Selling Agent to an NBFC located in Mumbai in the month of December for ₹ 50,000.

- (v) It organized a business exhibition in the month of December for which it received a sponsorship fee of ₹ 3,00,000 from Kiran Ltd.
- (vi) It has a policy to provide free gifts to each of its employees valuing ₹ 50,000 at the end of each financial year.
- (vii) It availed services of Pratham Travel Agency for organizing a free vacation for its top performing employees in the month of December. GST of ₹ 50,000 was paid for the same. In the same month, it also paid GST of ₹ 20,000 on membership of Tejas Fitness Centre taken for its CEO.

All the amounts given above are exclusive of GST, wherever applicable. All conditions for availing ITC are fulfilled subject to the information given above.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 5 below:

1. Value of supply made to Suryan Enterprises, assuming the interest on delayed payment to be exclusive of GST, is _____.
 - (a) ₹ 8,00,000
 - (b) ₹ 8,08,000
 - (c) ₹ 7,92,000
 - (d) ₹ 8,16,000
2. The time of supply of advance money of ₹ 4,50,000 received for supply of office chairs to Veer Mart is _____. For balance payment of ₹ 10,50,000 received, the time of supply is _____.
 - (a) 21st August; 5th September
 - (b) 5th September; 10th September
 - (c) 21st August; 10th September
 - (d) 5th September; 5th September
3. Determine the value of outward supplies made by Reddy & Reddy Associates on which tax is payable under reverse charge.
 - (a) ₹ 1,20,000
 - (b) ₹ 50,000
 - (c) ₹ 1,70,000
 - (d) ₹ 3,00,000

4. Free gifts of value of ₹ 50,000 provided by Reddy & Reddy Associates to each of its employee is:
- a supply as gifts of only less than ₹ 50,000 in value are not treated as supply in terms of Schedule I of the CGST Act, 2017.
 - a supply as gifts provided by employer to employee of any value are treated as supply in terms of Schedule I of the CGST Act, 2017.
 - a supply as gifts of only more than ₹ 50,000 in value are not treated as supply in terms of Schedule I of the CGST Act, 2017.
 - not a supply as gifts not exceeding ₹ 50,000 in value in a financial year by an employer to an employee shall not be treated as supply in terms of Schedule I of the CGST Act, 2017.
5. Reddy & Reddy Associates is eligible to claim input tax credit of _____ in the month of December.
- ₹ 50,000
 - ₹ 20,000
 - ₹ 3,70,000
 - Nil
- (5 x 2 Marks = 10 Marks)**
6. Mr. Sameer from Cochin, Kerala and Mr. Varun of Bangalore, Karnataka visit Delhi to provide soft skills training to the employees of a limited company. The training was conducted in a hotel in Delhi and employees also travelled to Delhi to attend the training. The limited company is registered under GST in Mumbai, Maharashtra. What would be the place of supply of this training?
- Cochin and Bangalore
 - Mumbai
 - Delhi
 - Cochin
- (2 Marks)**
7. Mr Dev, a jeweller registered under GST in Mumbai, wants to sell his jewellery in a Trade Expo held in Delhi. Which of the following statements is false in his case?
- He needs to get registration in Delhi as casual taxable person.
 - He needs to pay advance tax on estimated tax liability.
 - He needs to mandatorily have a place of business in Delhi.

- (d) He needs to file GSTR-1/ IFF and GSTR-3B for Delhi GSTIN for the month or quarter, as the case may be, when he gets registered in Delhi. **(2 Marks)**
8. While filing return for the month of November, a firm - Kiran & Co. - registered under GST generated E-Challan on 5th December for making payment of GST through RTGS of their bank. Determine the validity of E-Challan generated by Kiran & Co. for payment of taxes for the month of November?
- (a) 5th December
- (b) 15th December
- (c) 20th December
- (d) 31st December **(1 Mark)**

Division B - Descriptive Questions

Question No. 1 is compulsory.

Attempt any two questions out of remaining three questions.

Total Marks:35 Marks

1. (a) M/s Nithilan & Co., a partnership firm, registered supplier under GST in Bengaluru (Karnataka State), has provided the following information for the month of October:

S. No.	Details of transactions	Amount (₹)
(i)	Intra-State taxable supply of Direct Selling Agent (DSA) service to public sector Bank.	2,50,000
(ii)	Services provided to a Governmental authority by way of sanitation conservancy	99,900
(iii)	Rent paid to a residential dwelling taken for running an office for providing DSA services; Owner of the residential property was not registered under GST; This is an intra-State supply availed;	25,000
(iv)	Purchased a car for the official use of managing partners of the Firm for business use (Inter-State purchase)	9,00,000
(v)	Availed Information Technology services for their business from Partner's friend Mr Colin Hayes from Melbourne, Australia.	Nil

	Mr. Hayes refused to take any consideration. Open Market value of said service was ₹ 1,25,000. (Inter-State transactions)	
(vi)	Provided training and performance appraisal services in Bengaluru to following person: (a) Bhavya Private Limited, a registered supplier in the State of Kerala (b) Ujjwal Cones, a proprietorship concern of Rajasthan, which was not registered under GST	3,00,000 1,00,000

Note:

- (i) Rates of CGST, SGST and IGST are 9%, 9% and 18% respectively.
- (ii) All the amounts given above are exclusive of taxes.
- (iii) All the conditions necessary for availing the ITC have been fulfilled.
- (iv) There was no opening balance of any input tax credit.
- (v) The turnover of M/s Nithilan & Co was ₹ 2 crore in the previous financial year.

Compute the net GST payable in cash, by M/s Nithilan & Co. for the month of October. Correct legal provisions should form part of your answer. **(10 Marks)**

- (b) Vishwas Ltd., a registered supplier, has supplied machinery to Nandan Ltd. (a supplier registered in the same State). It provides following particulars regarding the same:

S. No.	Particulars	Amount (₹)
(i)	Price of machinery (exclusive of taxes and discounts)	5,50,000
(ii)	Installation and testing charges for machinery, not included in price	15,000
(iii)	Part fitted in the machinery at the premises of Nandan Ltd. [Amount has been paid by Nandan Ltd. directly to the supplier. However, it was Vishwas Ltd.'s liability to pay the said amount. The said amount has not been recorded in the invoice issued by Vishwas Ltd.]	30,000
(iv)	Discount @ 2% on price of the machinery mentioned at S. No. (i) above (recorded in the invoice)	

(v)	Vishwas Ltd. provides additional discount @ 1% at year end, based on additional purchase of other machinery for which adjustment is made at the end of the financial year without any change in individual transactions.	
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Determine the value of taxable supply made by Vishwas Ltd. to Nandan Ltd.

(5 Marks)

2. (a) Examine whether GST is exempted on the following independent supplies of services:

(i) Service provided by a private transport operator to Shaurya Boys Higher Secondary School by way of transportation of students to and from the school.

(ii) Services provided by way of vehicle parking to general public in a Ruby shopping mall.

(5 Marks)

- (b) Mr. Vivaan has a repair centre, registered under GST, where electronic goods are repaired/serviced. His repair centre is located in State of Rajasthan and he is not engaged in making any inter-State supply of services. His aggregate turnover in the preceding financial year (FY) is ₹ 45 lakh.

With reference to the provisions of the CGST Act, 2017, examine whether Mr. Vivaan can opt for the composition scheme under section 10(1) & 10(2) for the current financial year? Or whether he is eligible to avail benefit of composition scheme under section 10(2A)? Considering the option of payment of tax available to Mr. Vivaan, compute the amount of total tax payable by him in the current F.Y. assuming that his aggregate turnover in the current financial year is ₹ 35 lakh.

Will your answer be different if Mr. Vivaan procures few items required for providing repair services from neighbouring State of Madhya Pradesh?

(5 Marks)

3. (a) Kartik is a chartered accountant in practice and is registered under GST. On a query regarding return filing process by a potential client, Kartik has represented him as a GST practitioner. Kartik is of the view that since he is a qualified chartered accountant with a GST registration in the name of his proprietorship firm, he also qualifies as GST practitioner.

Is the understanding of Kartik correct? Discuss.

(6 Marks)

- (b) There is no onus of filing any monthly & annual statements by ECO. Examine the technical veracity of the statement by explaining relevant provisions. **(4 Marks)**

4. (a) What is the place of supply of services by way of transportation of goods, including by mail or courier when both the supplier and the recipient of the services are located in India? **(4 Marks)**

Or

- (a) What would be the place of supply of services provided by an event management company for organizing a sporting event for a Sports Federation which is held in multiple States? **(4 Marks)**
- (b) Explain the meaning of consignment value of goods. **(6 Marks)**