

MODEL TEST PAPER 3
FINAL COURSE: GROUP - II
PAPER – 5: INDIRECT TAX LAWS

1. *Question paper comprises of two parts – Division A and Division B.*
2. *Division A comprises of Case Scenario based Multiple-Choice Questions (MCQs).*
3. *Division B comprises of questions which require descriptive type answers.*
4. *Working Notes should form part of the answers. However, in answers to Questions in Division A, working notes are not required.*
5. *All questions should be answered on the basis of the position of (i) GST law as amended by significant notifications/circulars issued and by the amendments made by the Finance (No. 2) Act, 2024 which have become effective, till 31.10.2024 and (ii) Customs law as amended by the Finance (No. 2) Act, 2024 and significant notifications/circulars and other legislative amendments made upto 31.10.2024.*

Division A – Case Scenario based MCQs (30 Marks)

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.

Case Scenario-I

Nirav Ltd. is registered with the jurisdictional GST authorities in the State of Rajasthan and operates in multiple businesses. The principal business of Nirav Ltd. is works contract service being provided to the customers by way of fabricating and installing the body for large transportation vehicles. The chassis of the vehicles are provided by the customers to Nirav Ltd. Nirav Ltd. procures the material for fabrication and installs the same on the chassis against a lumpsum agreed amount for material as well as services.

In addition to the above business, Nirav Ltd., registered as GTA, is also engaged in providing services of transportation of goods by road through its own fleet of trucks. GST is chargeable on such services @ 5%. Nirav Ltd. has not exercised the option to pay GST on the same.

During the month of January, Nirav Ltd. undertook the following transactions:

- (i) Provided services of transportation of goods to Manohar Ltd., a registered person under GST in the State of Gujarat and received an amount of ₹ 10,00,000 as consideration for the same.
- (ii) Purchased tyres for its own fleet of trucks used for providing services of transportation of goods by road and paid an amount of ₹ 1,00,000 for such purchases.
- (iii) Purchased a machinery with an advance technology for fabrication of body for luxury buses amounting to ₹ 50,00,000. The machinery is installed at Nirav Ltd.'s premises and the same was purchased from BLM Ltd., a registered person in the State of Rajasthan. BLM Ltd. procured such machinery from Saket Ltd., a registered person under GST in the State of Maharashtra. The delivery was made by Saket Ltd. directly at the premises of Nirav Ltd. and installation work was carried out by the engineers of Saket Ltd. The amount charged by Saket Ltd. from BLM Ltd. was ₹ 42,00,000.
- (iv) Nirav Ltd. procured certain engineering services for its fabrication business through electronic mode from Basilla Inc., a company located in Italy. The consideration paid to Basilla Inc. was ₹ 15,00,000.

Further, certain goods were sent by Nirav Ltd. for carrying out repair work on the same to Basilla Inc. The consideration paid for such repair work was ₹ 5,00,000.
- (v) Provided services of transportation of goods to BPZ Ltd., its related party and received an amount of ₹ 5,00,000. The arm's length amount of such services provided to third party unrelated customers was ₹ 7,00,000.
- (vi) Nirav Ltd. sold scrap relating to fabrication business amounting to ₹ 5,00,000.
- (vii) Purchased goods relating to fabrication business for ₹ 10,00,000 out of which goods worth ₹ 1,00,000 were stolen from the premises of Nirav Ltd.
- (viii) Received an advance of ₹ 10,00,000 for fabrication work on new chassis and ₹ 3,00,000 towards transportation of goods services from Karim Ltd., a registered person under GST in the State of Madhya Pradesh.

The opening balance of input tax credit for the relevant tax period for Nirav Ltd. is nil. All the above amounts are exclusive of GST, wherever applicable.

The applicable GST rate on all inward and outward supplies is 18% unless specified otherwise. Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 4 below carrying 2 marks each:

1. Determine the net GST liability, payable in cash, of Nirav Ltd. for the month of January.
 - (a) ₹ 5,40,000
 - (b) ₹ 2,70,000
 - (c) Nil
 - (d) ₹ 7,38,000
2. What shall be the total eligible input tax credit available to Nirav Ltd. for the month of January?
 - (a) ₹ 10,80,000
 - (b) ₹ 10,62,000
 - (c) ₹ 13,32,000
 - (d) ₹ 9,00,000
3. Whether Basilla Inc. is required to obtain registration in India to discharge GST liability? If yes, compute the amount of GST liability to be discharged by it in the month of January?
 - (a) Yes, as online information database access and retrieval service provider. GST payable is ₹ 3,60,000
 - (b) Yes, as online information database access and retrieval service provider. GST payable is ₹ 2,70,000
 - (c) No, Basilla Inc. is not required to obtain GST registration in India for discharging GST liability. GST liability of Basilla Inc. is nil.
 - (d) Yes, as normal taxpayer. GST payable is ₹ 3,60,000
4. Determine the GST liability of Nirav Ltd. on services of transportation of goods provided to BPZ Ltd.
 - (a) Nil
 - (b) ₹ 90,000

(c) ₹ 1,26,000

(d) ₹ 36,000

Case scenario 2

Espon Inc. is an entity incorporated in USA and is engaged in provision of various information technology related services directly as well as through its subsidiaries located across the world. In India, Espon India, a subsidiary of Espon Inc., is registered under GST in the State of Karnataka under GST and is providing services to various customers in India.

Espon Inc. provides cloud-based storage services to its customers (business entities and non-business entities) in India. The customers can subscribe to the services by making online payment directly to Espon Inc.'s bank account through internet banking and other modes. The terms and conditions for such services are entered between Espon Inc. and the customer directly without involvement of any third party.

In case of any issue, the customers can call and log the issue at the customer help centre which is operated by Espon India on principal to principal basis. For operation of such customer help centre, Espon India is paid on cost plus 10% basis by Espon Inc. on monthly basis.

Further, Espon India is engaged in promotion and marketing of cloud-based storage services on principal to principal basis in India for Espon Inc. The payment for such services is made by Espon Inc. to Espon India on monthly basis at cost plus 20%. The promotional and marketing activities are carried out in the name of Espon Inc., without any reference to operations of Espon India.

Espon Inc. owns online space for advertisement on internet. Espon Inc. has agreed to sell such online advertising space to Espon India for an amount of ₹ 5,00,00,000 per month. Espon India sells such advertising space to its customers in India on its own account. The contractual arrangement for sale of such advertising space is between the customer and Espon India.

Espon Inc. provides technology support to Espon India and charges royalty from Espon India for such technology support at a fixed charge of ₹ 25,00,000 per month. The royalty paid is exclusively related to the business of advertising space of Espon India.

In addition to above information, during the month of January:

(I) Espon India has incurred following expenses:

1. Expenses exclusively related to operation of call centre – ₹ 75,00,000
 2. Expenses exclusively related to promotion and marketing services for Espon Inc. – ₹ 50,00,000
- (II) Espon India earned an income of ₹ 8,00,00,000 from sale of online advertising space in India.
- (III) Espon Inc. earned an income of ₹ 10,00,00,000 from non-taxable online recipient customers, from cloud-based storage services in India.

The opening balance of input tax credit for the relevant tax period for Espon India and Espon Inc. is nil.

Note: In the aforesaid case scenario,

- (i) GST is applicable on all inward and outward supplies @ 18% (ignore bifurcation of intra-State and inter-State supply) unless otherwise specified:
- (ii) Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.
- (iii) All the amounts are exclusive of GST, wherever applicable, unless otherwise provided.
- (iv) Exports made by Espon India, if any, are through furnishing of LUT without payment of IGST.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 5 to 8 below carrying 2 marks each:

5. What shall be the output tax liability, without any adjustment of input tax credit, if any, by Espon India for the month of January?
- (a) ₹ 1,44,00,000
 - (b) ₹ 2,38,50,000
 - (c) ₹ 1,69,65,000
 - (d) ₹ 1,66,50,000
6. What shall be the net GST liability of Espon Inc. for the month of January?
- (a) Nil
 - (b) ₹ 1,80,00,000

- (c) ₹ 1,84,50,000
 - (d) ₹ 2,74,50,000
7. Please select the correct statement specifically in relation to sale of online advertisement space service provided by Espon Inc. to Espon India:
- (a) Espon Inc is providing online information and database access or retrieval service and is thus, required to register in India under GST and discharge GST on forward charge basis.
 - (b) Espon Inc is providing online information and database access or retrieval service electronically and place of supply in such case is the location of supplier which is outside taxable territory in present scenario. Therefore, no GST is payable on such services.
 - (c) Espon Inc. is providing online information and database access or retrieval service and tax on the same is to be paid by Espon India on reverse charge basis.
 - (d) Espon Inc. is providing online information and database access or retrieval service and tax on the same is to be paid by Espon India in capacity of an agent of Espon Inc.
8. What shall be the total input tax credit that can be availed by Espon Inc. from the transactions undertaken in the month of January?
- (a) ₹ 90,00,000
 - (b) ₹ 1,20,15,000
 - (c) ₹ 1,17,00,000
 - (d) ₹ 27,00,000

Case Scenario 3

Vlook Smart Ltd. (hereinafter referred as “company”) is a leading retail chain of India. It has retail stores in multiple States with its corporate office located in Mumbai, Maharashtra. The company has GST registrations across all States from where it operates its retail stores. The company undertook following transactions during the month of April:

- (a) Supplied goods worth ₹ 100 crore through its retail store in Jaipur, Rajasthan and offered a cash discount of ₹ 2 crore to the customers in the State of Rajasthan during the month.

- (b) Ghanshyam Das, a retailer in Gujarat, purchased goods worth ₹ 5 lakh in the month of January of the preceding financial year. Subsequently, the company offered an incentive (discount) on such purchases to Ghanshyam Das by issuing a commercial credit note of ₹ 50,000 in the month of April.
- (c) The company received an amount of ₹ 2 crore in April as penalty for delayed receipt of consideration from its customers for sale of goods made in the month of January of the preceding financial year in the retail store of Jaipur, Rajasthan.
- (d) The company incurred an expense of ₹ 50 lakh in transportation of empty cargo containers to its centralized warehouse in Mumbai from all the States through a Goods Transport Agency.

The rates of GST, unless otherwise specified, shall be 9% CGST, 9% SGST and 18% IGST. All the divisions of the company are eligible for 100% input tax credit unless otherwise specified.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 9 to 12, carrying 2 marks each, below:-

- 9. The value of supply on which GST is payable for the month of April for the Rajasthan State is:
 - (a) ₹ 96 crore
 - (b) ₹ 100 crore
 - (c) ₹ 98 crore
 - (d) ₹ 102 crore
- 10. In relation to the incentive paid to Ghanshyam Das in Gujarat,
 - (a) the company shall reverse proportionate input tax credit.
 - (b) there is no GST implication on the company and Ghanshyam Das.
 - (c) Ghanshyam Das shall reverse the input tax credit availed on the purchase.
 - (d) the company shall reduce the tax liability and Ghanshyam Das shall increase the tax liability for the month of April.
- 11. The tax on penalty received on account of delayed payment of consideration of ₹ 2 crore is payable at the time of filing return of _____.

- (a) April
 - (b) January
 - (c) Either April or January at the option of the company
 - (d) No tax is payable on the penalty received on account of delayed payment of consideration.
12. For the empty cargo containers transported to Mumbai warehouse,:
- (a) e-way bill shall be issued by respective dispatch locations of the company.
 - (b) e-way bill shall be issued by the warehouse location in Mumbai.
 - (c) no e-way bill is required to be issued.
 - (d) e-way bill shall be issued by the Goods Transport Agency.
13. Mr. Vikram, a registered person under GST, was the proprietor of M/s Tikhi Meethi Restaurant. He died and left behind his wife and son, on 15th August. His son, Mr. Venkat wants to continue the business of the deceased father. The GST consultant of M/s Tikhi Meethi Restaurant gives advice to Mr. Venkat as to how he can continue the business of his deceased father.
- Which of the following options is correct in accordance with the provisions of GST law?
- (a) Mr. Venkat should apply for a new registration under GST in the name M/s Tikhi Meethi Restaurant under his own PAN w.e.f. the date of succession and file Form GST ITC 02 for transfer of ITC to the new entity.
 - (b) Mr. Venkat can get the authorized signatory changed by approaching to the Proper Officer and can continue the same business.
 - (c) Mr. Venkat should close the old firm and start new business under different name.
 - (d) Mr. Venkat should do the business with his mother as the new proprietor of the M/s Tikhi Meethi Restaurant, and Mr. Venkat should act as a Manager. **(2 Marks)**
14. Parth Ltd. sent certain goods abroad for repairs. Parth Ltd. has been advised by their consultants that they will have to pay customs duty (i.e.

basic customs duty, IGST & GST compensation cess) only on fair cost of repairs, cost of materials used in repairs (whether such costs are actually incurred or not), freight and insurance charges, both ways, on re-import of exported goods under Notification No. 45/2017 Cus dated 30.06.2017 provided they fulfill following conditions:

- (i) The re-importation is done within 3 years from date of export or, if time is extended, within 5 years.
- (ii) The exported and re-imported goods are same.
- (iii) The ownership of goods should not have changed.

Which one of the above-mentioned conditions is/are correct? Choose the most appropriate option.

- (a) (i), (ii) and (iii)
- (b) (ii) and (iii)
- (c) (i) and (iii)
- (d) Only (ii)

(2 Marks)

15. After visiting Australia for a month, Mrs. and Mr. Mehta (Indian residents aged 36 and 35 years respectively) brought to India used personal effects valued at ₹ 90,000 and a personal computer for ₹ 52,000. What is the customs duty payable? Ignore Agriculture infrastructure and development cess.

- (a) ₹ 20,020
- (b) ₹ 770
- (c) ₹ 35,420
- (d) ₹ 54,670

(2 Marks)

Division B – Descriptive Questions (70 Marks)

Question paper comprises of 6 questions.

Answer Question No. 1 which is compulsory and any 4 questions out of the remaining 5 questions.

1. Jigar Infra Ltd., a registered supplier under GST in the State of Kerala, is engaged in the construction business. He availed legal services relating to a business dispute and paid ₹ 7,00,000 as consideration for the same.

He also purchased construction materials amounting to ₹ 15,00,000 from Chirag Steels Ltd., registered in the State of Andhra Pradesh. Further, for transport of materials, it purchased a new truck from a dealer in Cochin, Kerala by making payment of ₹ 12,00,000.

It provides the following information relating to its outward supply for the month of April:

S. No.	Particulars	Amount (₹)
(i)	Purchased goods from a party in Taiwan. Sold the goods to a party in Turkey without bringing the goods to India. Purchase value was ₹ 5,00,000 and the sale price was ₹ 7,00,000. (The figures in rupees have been given after conversion though transaction was in convertible foreign currency).	
(ii)	Transferred one load of tiles to its branch in Cochin, Kerala, from its head office at Trivandrum, Kerala. Both places are under the same GST registration.	7,50,000
(iii)	Provided pure labour services of construction of single commercial unit not forming part of any complex to a customer in Bengaluru (Karnataka).	15,00,000
(iv)	Supplies a consignment of marbles in the territorial waters to Surya Builders LLP. The said territorial waters is located at a distance of 11 nautical miles from the baseline of State of Kerala and 12 nautical miles from the baseline of State of Tamil Nadu.	6,00,000
(v)	Received an advance for future supplies of goods and services from a customer in Kerala. Out of such advance 70% is related to future supplies of services.	7,00,000

The company provided the following additional information:

- (i) Paid ₹ 6,00,000 as remuneration to an independent director based at Cochin during the month.
- (ii) The company claimed depreciation under the Income-tax Act, 1961 on the new truck purchased including all applicable taxes.

- (iii) E-invoice portal shows that Chirag Steels Ltd.'s GST number is liable to issue e-invoice. However, the supplier did not issue e-invoice and issue a manual invoice. The invoice was reflected in GSTR-2B.
- (iv) Turnover of Jigar Infra Ltd. for the previous financial year was ₹ 180 lakh.
- (v) Rates of CGST, SGST and IGST are 9%, 9% and 18% respectively for both inward and outward supply of goods and services.
- (vi) All the amounts given above are exclusive of taxes wherever applicable.

From the information given above, you are required to compute the minimum net GST liability payable in cash (CGST, SGST or IGST, as the case may be) for the month of April. Reason for treatment needs to be given. **(14 Marks)**

2. (a) Determine place of supply along with reasons in the following independent cases:
 - (i) Mr. Rana (New Delhi) boards the New Delhi-Kota train at New Delhi. Mr. Rana sells the goods taken on board by him (at New Delhi), in the train, at Jaipur during the journey.
 - (ii) Sultan Pvt. Ltd. imports electric food processors from China for its Kitchen Store in Noida, Uttar Pradesh. Sultan Pvt. Ltd. is registered in Uttar Pradesh.
 - (iii) Mr. Krishnadevaraya, a manager in a Bank, is transferred from Bareilly, Uttar Pradesh to Bhopal, Madhya Pradesh. Mr. Krishnadevaraya's family is stationed in Kanpur, Uttar Pradesh. He hires Nath Carriers of Lucknow, Uttar Pradesh (registered in Uttar Pradesh), to transport his household goods from Kanpur to Bhopal.
 - (iv) Chintu Sharma, a resident of New Delhi, opens his saving account in New Delhi branch of Satta Bank after undergoing the KYC process. He goes to Amritsar for some official work and withdraws money from Satta Bank's ATM in Amritsar thereby crossing his limit of free ATM withdrawals.
 - (v) Mr. Gappu, an architect (New Delhi), enters into a contract with Mr. Harry of New York to provide professional services

in respect of immovable properties of Mr. Henry located in Pune and New York. **(10 Marks)**

- (b) A non-resident Indian from USA donated food processing machinery to Balaji Charitable Trust (BCT). BCT, however, paid commission to local agent in India.

Assistant Commissioner of Customs determined the FOB value of machine at US \$ 17,500 including design and development charges. Design and development is undertaken in USA and necessary for the production of imported goods. The trust accepted the value determined. Actual air freight paid was US \$ 4,000 and insurance cost was US \$ 1,500. Other details available are given below:

- (i) Commission paid to local agent of the exporter is US\$ 2,100 (paid in ₹ 1,57,500).
- (ii) Date of Bill of Entry presentation is 25th March, 2024. On this date, rate of BCD is 10%. Rate of exchange notified by CBIC is ₹ 75 per US \$; Reserve Bank Rate is ₹ 76 per US \$.
- (iii) Date of arrival of aircraft at customs station is 5th April, 2024. On this date, rate of BCD is 15%, rate of exchange notified by CBIC is ₹ 74 per US \$; Reserve Bank Rate is ₹ 75 per US \$.
- (iv) Social welfare surcharge is leviable @ 10% and applicable IGST rate is 18%

Compute the assessable value under the Customs Act and also calculate basic customs duty payable, social welfare surcharge and IGST on import of machine. Assume that no exemption is available on this transaction and make suitable assumptions, if required.

(4 Marks)

3. (a) Rainbow Services Limited, registered under GST, is engaged in providing various services to various educational institutions. The company provides the following information in respect of services provided during the month of April 2024:

S. No.	Description of services provided
(i)	Transportation of students & staff of 'Prudence', a deemed University

(ii)	Catering services provided to 'Grade CBSE School'
(iii)	Security services provided to 'Ladder CBSE School', for its annual sports day held at Health Sports Complex owned by Government of India
(iv)	Supply of online periodical science journal to 'Credit CBSE School' for its higher secondary students
(v)	Services, in relation to placement of students, to 'Standard', a Government recognized vocational training college

Comment on the taxability or otherwise of the above transactions under GST law. Also state the correct legal provisions for the same.

(5 Marks)

- (b) Kinjal checked-in at the 'Laze Tourist Lodge' in Madurai on 15th March, 2024. The room rent for the same was ₹ 900 per day for a single room. She checked-out on 17th of March, 2024 and payment in respect to the same was received by the lodge via cheque at the time of checking-out and entered in the books on the same date. The lodge decided to issue her the invoice on the same date when the amount would get credited in its bank account.

The lodging of hotel rooms which was exempted upto ₹ 1,000 earlier became chargeable to tax from 18th March, 2024.

Under the GST law, determine the time of supply and taxability of the service of lodging in the hands of 'Laze Tourist Lodge' if the cheque gets credited into the bank account of 'Laze Tourist Lodge' on 20th of March, 2024.

Note: Assume that all the days covered in the above case are working days.

(5 Marks)

- (c) Elite Car Decors imported car music systems and GPS devices from Germany. The importer submits the following issues for your consideration:
- (i) 10 GPS devices were pilfered after unloading and before the proper officer has made an order for clearance for home consumption.
 - (ii) 30 music systems were damaged after unloading and

examination for assessment by the customs authorities but before actual home clearance. It may be noted that the imported music systems have not been warehoused.

Elite Car Decors seeks your expert advice with reason regarding the impact on customs duty on the said goods. **(4 Marks)**

4. (a) Decide with reason whether the registration is required under CGST Act, 2017 in the following independent cases:

(i) A casual taxable person (CTP) has provided inter-State supply of notified products being textiles hand printing amounting to ₹ 19.25 lakh during the month of January. Those products were made by craftsmen by both hand and machines equally. CTP had obtained PAN and generated e-way bill for supply.

(ii) Mr. Chandu of Delhi doing trading business across India and his intra-state turnover details are as below,

(1) Taxable supplies made from Delhi - ₹ 18 lakh.

(2) Exempt supplies made from Andhra Pradesh - ₹ 10 lakh.

(3) Both taxable and exempt supplies made from Tamilnadu- ₹ 5,00,000 and ₹ 6,00,000 respectively.

It may be noted that Mr. Chandu makes only intra-State supplies across India. **(5 Marks)**

(b) Swathi Corporation is a Public Sector Undertaking registered in Karnataka. For entertainment events in Bengaluru and at Mumbai, Swathi has given contract to Mr. Mast Nath, a renowned artist, registered person in Maharashtra, to perform on contemporary Bollywood songs. Swathi Corporation agreed to pay ₹ 12,39,000 and ₹ 18,29,000, inclusive of GST, for Mumbai and Bengaluru events respectively. Swathi Corporation seeks your advice regarding amount of TDS to be deducted assuming GST rate @ 18% (CGST @ 9%, SGST @ 9%, IGST @18%). **(5 Marks)**

(c) With reference to the Customs Act, 1962, decide the validity of the following independent cases with proper legal provisions:

(i) Smooth Rubber Limited is a 100% EOU located in a Special Economic Zone. It imported certain items from China for its

production process. Customs officer proposed to impose anti-dumping duty on such imports. The importer contends that no anti-dumping duty can be imposed on imports by a 100% EOU under any circumstances.

- (ii) Customs Department proposed to impose anti-dumping duty retrospectively in respect of certain items. Importer's association claimed that anti-dumping duty cannot be levied with retrospective effect under any circumstances. **(4 Marks)**

5. (a) Discuss the validity of the following independent cases under the provisions of CGST Act, 2017:

- (i) CGST officer had issued a notice under section 74(1) of the CGST Act, 2017 against which appeal was preferred by the assessee. Appellate Authority concluded that the notice issued under section 74(1) of the CGST Act, 2017 was not sustainable for the reason that charges of fraud had not been established. Now the officer wishes to determine the tax payable by treating the said notice as if it was issued under section 73(1) of the CGST Act, 2017. Is the action of the officer valid?

- (ii) CGST officer issued an adjudication order which did not specify payment of interest on the tax short paid by the registered person. So, the assessee contends that interest cannot be demanded as the said order is silent on the same. Is the contention of the assessee correct? **(5 Marks)**

(b) Mr. Pappu is aggrieved by the order of the Revisional Authority (RA) and wants to make an appeal to the First Appellate Authority.

While commenting on the decision of Mr. Pappu, you are also required to state the powers of the Revisional Authority to revise the orders passed by the subordinate officers under section 108 of the CGST Act, 2017.

What is the time period for the Revisional Authority to exercise the power of revision? **(5 Marks)**

(c) What are the exceptions provided under sub-section (2) of section 27 of the Customs Act, 1962 in which refund of duty and interest may be paid to the applicant? **(4 Marks)**

6. (a) Briefly explain the procedure to be followed by the Authority for Advance Ruling on receipt of the application for Advance Ruling under section 98 of the CGST Act, 2017. **(6 Marks)**
- (b) Section 158(1) of the CGST Act, 2017 lays down that the information obtained by a public servant from the record of any proceeding under the CGST Act, 2017 is confidential and cannot be disclosed.
- Is there any exception to this rule? Discuss in brief. **(4 Marks)**

OR

- (b) Who can order for search and seizure under the provisions of the CGST Act, 2017? **(4 Marks)**
- (c) State salient aspects of Advance authorisation for annual requirements to exporters. **(4 Marks)**