

GENERAL INSTRUCTIONS TO CANDIDATES



- The question paper comprises two parts, Part I and Part II.
- Part I comprises Multiple Choice Questions (MCQs).
- Part II comprises questions which require descriptive answers.
- Ensure that you receive the question paper relating to both the parts. If you have not received both, bring it to the notice of the invigilator.
- Answers to Questions of Part I are to be marked on the OMR answer sheet given on the cover page of descriptive answer book only. Answers to questions in Part II are to be written inside the descriptive answer book. Answers to MCQs, if written inside the descriptive answer book will not be evaluated.
- OMR answer sheet given on the cover page of descriptive answer book will be in English only for all candidates, including for Hindi medium candidates.
- The bar coded sticker provided in the attendance register, is to be affixed only on the descriptive answer book.
- You will be allowed to leave the examination hall only after the conclusion of the exam. If you have completed the paper before time, remain in your seat till the conclusion of the exam.
- Duration of the examination is 3 hours. You will be required to submit the descriptive answer books with OMR cover page to the invigilator before leaving the exam hall, after the conclusion of the exam.
- The invigilator will give you acknowledgement on Page 2 of the admit card, upon receipt of the descriptive answer book.
- Candidate found copying or receiving or giving any help or defying instructions of the invigilators or having/using mobile phone or smart watch or any other electronic gadget will be expelled from the examination and will also be liable for further punitive action.

PART I

30 marks

- Answer all MCQs.
- Use HB pencil only to darken the circles for MCQ answers in the answer sheet.
- After each MCQ, four options have been given. Choose the correct or most appropriate option and darken the corresponding circle against the question number in the OMR Answer Sheet, completely, as shown below, with HB pencil.

Marking the Answers	
<p>Example : For Question No. 12, if the candidate considers the correct answer to be C, he is to mark as shown below (Correct Method)</p> <p>12 (A) (B) (C) (D)</p>	<p>Not as shown below (Wrong method) :</p> <p>12 (A) (B) (C) (D)</p> <p>12 (A) (B) (C) (D)</p> <p>12 (A) (B) (C) (D)</p> <p>12 (A) (B) (C) (D)</p> <p>12 (A) (B) (C) (D)</p>

- Any answer to MCQ marked inside descriptive answer book will not be considered and no marks will be awarded.
- If a candidate wants to change the option already darkened, he should erase it completely, with good quality eraser and ensure that no mark is visible after erasing.
- No mark will be awarded if no circle is darkened or more than one circle is darkened for a particular MCQ. There is no negative marking for a wrong answer.
- Rough work, if any, must be done on the pages, specified as SPACE FOR ROUGH WORK only and nowhere else in the question paper booklet or in the answer sheet.
- Before commencement of the exam, please fill up the necessary information in the space provided below and also in the answer sheet.

Total No. of Printed Pages : 12

Maximum Marks : 30

Roll No.

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Question Paper
Booklet Code

R	C	Z	1
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Name of the Candidate

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Signature of the Candidate



This booklet is the property of the Examination Body. Any unauthorized and illegal circulation of its contents in part or in full in any manner whatsoever is strictly prohibited. Candidates involved in such unauthorized and illegal acts are liable to be prosecuted besides being disqualified to appear in any further examinations of the Examination Body.

- (1) After each MCQ, four options have been given. Choose the correct or most appropriate option and darken the corresponding circle against the MCQ number in the OMR answer sheet.*
- (2) Answer to MCQs, if written inside the descriptive answer book shall not be awarded any mark.*
- (3) Please ensure to write and darken correct MCQ booklet number in the OMR answer sheet. The correct MCQ booklet number must also be written in the attendance register.*
- (4) Please write your Roll No. and name on the topmost page of the MCQ booklet at the specified place without fail.*

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PART – I

1. BAA Ltd., a company registered under GST in the state of Maharashtra, purchased Raw Cashew Nuts from Mr. Ram, an agriculturalist in Maharashtra. Bill for the same was issued by Mr. Ram on 12.06.2025. Cashew Nuts were received by BAA Ltd. on 15.06.2025. The payment for the full amount of transaction was made by BAA Ltd. in advance on 10.06.2025.

What is the Time of supply ?

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- (A) 10.06.2025
- (B) 12.06.2025
- (C) 15.06.2025
- (D) 12.07.2025

2. Duty exemption schemes under Foreign Trade Policy enable duty free import of inputs required for export production. One of the duty exemption schemes is Duty Free Import Authorisation Scheme (DFIA). Which of the following statement(s) makes person ineligible to avail benefit under Duty Free Import Authorisation Scheme (DFIA) :

- (i) DFIA is issued only for products for which Standard Input and Output Norms (SION) have been notified.
- (ii) Minimum value addition of 15% is required to be achieved.
- (iii) Inputs with 'Actual user' Condition required.

Choose the correct option :

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- (A) (i), (ii) and (iii)
- (B) (i) and (ii)
- (C) (ii) and (iii)
- (D) Only (i)

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3. M/s ABC has imported some goods from London and cleared for home consumption. The same were finally re-assessed u/s 18(2) of the Customs Act, 1962. The particulars of the same are given as under :

Particulars	Date/Amount (₹)
Date of Provisional Assessment	10.01.2025
Date of Final Reassessment	10.03.2025
Excess Duty demanded after Final Reassessment	₹ 2,00,000
Date of Payment of Excess Duty	20.03.2025
Rate of interest applicable	15% per annum

Choose the correct option with respect to the amount of Interest payable by M/s ABC :

- (A) Interest amounting to ₹ 5,671
(B) Interest amounting to ₹ 6,493
(C) Interest amounting to ₹ 6,805
(D) Interest amounting to ₹ 6,411

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Integrated Case Scenario – I

Manohar & Sons is a registered person under GST in Ahmedabad, Gujarat. Its Aggregate Turnover in the preceding financial year was ₹ 6.5 Crore. Manohar & Sons provides supply of various types of services and goods.

Following details has been provided for the transactions undertaken in the month of June 2025 :

Sr. No.	Particulars
(i)	Provided services of accommodation to 15 students studying in Ahmedabad University. Charging ₹ 19000 per person per month for contract period from 1 st April to 30 th June 2025.



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(ii)	Goods received from a person registered under Composition Scheme for ₹ 1,25,000
(iii)	Provided Restaurant Services amounting to ₹ 2,50,000. Restaurant is situated inside a Hotel which is not covered under 'Specified Premises' and Restaurant Services are taxable @ 5% without the benefit of ITC.
(iv)	Provided services of transportation of goods by own trucks, registered as GTA to Department of Central Government who has taken registration u/s 51 of the CGST Act, 2017 for an amount of ₹ 2,35,000
(v)	Paid ₹ 80,000 for purchase of Aluminium Scrap from Mr. Rammohan, an unregistered person.
(vi)	Received legal services from Ramjas & Co. LLP, of for an on-going court matter on a fee amounting to ₹ 2,50,000.
(vii)	Supply of copper scrap to Raj Industries, a registered person under GST for amount of ₹ 4,66,690, inclusive of tax.
(viii)	Inward supply of goods for providing restaurant services mentioned in point (iii) for ₹ 1,20,000

Notes :

1. As a GTA operator Manohar & Sons has not exercised the option of paying GST under forward charge.
2. Where location of supplier and location of recipient has not been mentioned, consider it as intra-state supply.
3. Aluminium Scrap in point (v) and Copper Scrap in point (vii) falls under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975.
4. Manohar & Sons missed out furnishing details of one invoice at the time of filing GSTR-1 for the month of May 2025 on 9 June, 2025. They are willing to file GSTR-1A to add the invoice in the particulars already declared in GSTR-1.

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5. All figures are exclusive of GST except otherwise mentioned.
6. Amounts to be rounded off to nearest rupee, wherever required.
7. All inward supplies used for providing taxable supplies only except otherwise mentioned.
8. All the conditions necessary for availing input tax credit has been complied with

Tax rates applicable are given below :

Particulars	CGST	SGST	IGST
Restaurant Services from specified premises	9%	9%	18%
Restaurant Services from other than specified premises (Without the benefit of ITC)	2.5%	2.5%	5%
Goods and Services other than above	9%	9%	18%

Based on the information provided in the case scenario given above, choose the correct or most appropriate answer for Question Nos. 4 to 9 below :

4. Amount of GST payable under forward charge (FCM) by Manohar & Sons for the month of June 2025 is : 2
 - (A) ₹ 41,845 each under CGST and SGST
 - (B) ₹ 83,745 each under CGST and SGST
 - (C) ₹ 88,645 each under CGST and SGST
 - (D) ₹ 1,04,895 each under CGST and SGST

5. Amount of input tax credit available to Manohar & Sons for the month of June 2025 is : 2
 - (A) ₹ 51,750 each under CGST and SGST
 - (B) ₹ 40,950 each under CGST and SGST
 - (C) ₹ 40,500 each under CGST and SGST
 - (D) ₹ 29,700 each under CGST and SGST



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6. Amount of tax payable under reverse charge (RCM) by Manohar & Sons for the month of June 2025 is : 2
- (A) ₹ 7200 each under CGST and SGST
(B) ₹ 28,350 each under CGST and SGST
(C) ₹ 29,700 each under CGST and SGST
(D) ₹ 50,850 each under CGST and SGST
7. Amount of TDS to be deducted on outward supplies provided by Manohar & Sons during the month of June 2025 is : 2
- (A) ₹ 3955 each under CGST and SGST
(B) ₹ 4667 each under CGST and SGST
(C) ₹ 6305 each under CGST and SGST
(D) ₹ 7299 each under CGST and SGST
8. Which of the following statement(s) is/are true in respect of Form GSTR-1A which is willing to be filed by Manohar & Sons ? 2
- (i) Form GSTR-1A is optional facility.
(ii) Form GSTR-1A can be filed to add new records which was missed out in GSTR-1.
(iii) Form GSTR-1A can be filed for change in GSTIN of a recipient for a supply reported in Form GSTR-1 for a tax period.
- Choose the correct answer :
- (A) (i), (ii) and (iii)
(B) (i) and (ii)
(C) (i) and (iii)
(D) (ii) and (iii)

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9. Manohar & Sons will be required to report HSN code in Form GSTR-1 with : 2
- (A) 6 digits for B2B supply and also for B2C supply.
- (B) 4 digits for B2B supply and also for B2C supply.
- (C) 6 digits for B2B supply and 4 digits for B2C supply.
- (D) 4 digits for B2B supply and 6 digits for B2C supply.

Integrated Case Scenario – II

PG Instamart, an e-commerce operator, is registered under GST in Patna (Bihar). It provides platform for various suppliers to list and sell their products online to ultimate customers. It also has a separate food division on its e-platform where vendors can list and make supply of restaurant services (other than the services supplied by restaurants, eating joints located at 'Specified premises').

During the month of June, 2025, following supplies were made through it by various suppliers :

1. M/s A (Regular Registered Dealer) supplied apparels valued ₹ 1,50,000 and apparels valued ₹ 40,000 were returned to it.
2. M/s B (a Composition Dealer) supplied goods valued ₹ 60,000 and goods valued ₹ 70,000/- were returned to it.
3. In addition to above, other registered dealers located in Bihar supplied goods valued ₹ 2,40,000 through it.
4. Restaurants/ eating joints supplied food items valued ₹ 3,00,000 through it.

Further, the following information is also provided related to June, 2025 :

- (i) For the above services provided, PG Instamart charged commission/ fee of ₹ 80,000/- from the suppliers.
- (ii) Eligible ITC available on various inputs and input services received during the month is CGST ₹ 10,000 and SGST ₹ 10,000.

RCZ1

- (iii) During the month a customer won a voucher worth ₹ 1,000 in month end sale scheme. The voucher was issued on 30.06.2025 and it is redeemable against any supply received between 01.07.2025 to 15.07.2025.
- (iv) PG Instamart will also start in near future separate division on its online platform through which metered cab or auto rickshaw owners can supply services of transport of passenger.

Additional Information :

- (a) All the figures given above are exclusive of GST, wherever applicable.
- (b) Applicable rates of GST are :

Particulars	IGST	CGST	SGST
Supply of goods	12%	6%	6%
Supply of Restaurant Services (without the benefit of ITC)	5%	2.5%	2.5%
Supply of Other Services	18%	9%	9%

- (c) All transactions are intra-state except where specifically mentioned.
- (d) Subject to the information given above, conditions for availing ITC are complied with. There is no opening balance of ITC.
- (e) PG Instamart filed monthly return GSTR-8 for the month of June, 2025 on 19.09.2025.

Based on the above information, choose the correct or most appropriate answer to the Questions 10 to 15 below :

10. Total Output GST payable for the month of June 2025 by PG Instamart is : 2
- (A) ₹ 35,100 CGST and ₹ 35,100 SGST
- (B) ₹ 7,290 CGST and ₹ 7,290 SGST
- (C) ₹ 14,700 CGST and ₹ 14,700 SGST
- (D) ₹ 14,790 CGST and ₹ 14,790 SGST

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11. Net GST payable in cash for the month of June 2025 by PG Instamart is : 2
- (A) ₹ 7,500 CGST and ₹ 7,500 SGST
- (B) ₹ 4,790 CGST and ₹ 4,790 SGST
- (C) ₹ 4,700 CGST and ₹ 4,700 SGST
- (D) ₹ 25,100 CGST and ₹ 25,100 SGST
12. The value of taxable supplies on which TCS is collectible for month of June 2025 by PG Instamart is : 2
- (A) ₹ 3,50,000
- (B) ₹ 3,40,000
- (C) ₹ 4,50,000
- (D) ₹ 3,90,000
13. The amount of TCS payable by PG Instamart on supplies made by M/s A for the month of June 2025 is : 2
- (A) ₹ 275 CGST and ₹ 275 SGST
- (B) ₹ 875 CGST and ₹ 875 SGST
- (C) ₹ 850 CGST and ₹ 850 SGST
- (D) ₹ 375 CGST and ₹ 375 SGST



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14. With respect to separate division on its online platform through which metered cab or auto rickshaw owners can supply services of transport of passenger.

Which of the following statements is CORRECT ?

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(A) Services of transportation of passengers by metered cabs or auto rickshaws are exempt under exemption notification.

(B) Registered cab/ auto rickshaw owner themselves are liable to pay tax on supplies made through PG Instamart, but for supplies made by unregistered cab/ rickshaw owners PG Instamart is liable to pay tax.

(C) An unregistered person cannot supply services of transportation of passengers through electronic commerce operator.

(D) Transport of passenger by metered cab or auto rickshaw supplied through ECO are not exempt from GST and tax on such services shall be paid by PG Instamart for both unregistered as well as registered cab/ rickshaw owners.

15. PG Instamart filed monthly return GSTR 8 for the month of June, 2025 on 19.09.2025, the total late fee to be levied under CGST and SGST shall be :

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(A) ₹ 14,200

(B) ₹ 10,000

(C) ₹ 5,000

(D) ₹ 16,200

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RCZ1

Space For Rough Work



RCZ1

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CHARTERED ACCOUNTANTS FINAL JANUARY 2026 EXAM
PAPER 5 : INDIRECT TAX LAWS
CODE : RCZ1

Set-A	CORRECT OPTION
1	A
2	C
3	B
4	A
5	D
6	C
7	A
8	B
9	A
10	C
11	A
12	A
13	A
14	D
15	B

✓
Amand Kumar
Chartered
HOD (Exam)