

NATIONAL LAW UNIVERSITY, JODHPUR

End Term Examination-Aug-Dec- 2025

UG- IX Semester

Subject- Indirect Taxation (Compulsory)

Time: Three Hours

Marks. 100

Instructions:

1. Attempt any five questions... Marks have been indicated against each question.
2. No clarifications can be sought during the examination.
3. Bare Act is not allowed.

Q.1) The Appellant/Applicant was an Indian company located in the remote area of Rajasthan involve in the manufacturing of cement and maintaining residential colonies guest houses, hospitals and schools for its employees and their families and was incurring expenditure including GST on Followings activities;

- Maintenance, repairs, alteration, renovation etc of residential colony, guest houses, hospitals etc.
- Medicines and movable medical equipment at hospitals.
- Plantation and gardening expenses.
- Telephone and mobile facility at residence of employees and hospitals.
- Security, caretaking, housekeeping services at townships and guest houses

The company also providing the rent-free accommodation to its General Manager and Managing director which was part of their CTC and included as perquisites in Salary under Income Tax Laws. The company claim of Input Tax Credits on these Supplies denied by the Authority for Advance Rulings of Rajasthan. Now the matter is before the AAAR for its rulings. Decide this issue with relevant cases and provisions of Law.

(Marks, 20)

Q.2) ABC Ltd imported the cars in completely knocked- down condition in two different consignments at same time and presented them as such in unassembled condition as component of cars. Subject to exemption notification issued under Customs Act,1962 on components of cars Assessee claims exemption from import duty. Customs department assessed that as complete car and denied the exemption. Give your decision with valid reasons. Whether the rules of interpretation applicable to the cases of classification under the Excise, Customs Tariff

and GST (Goods and Services Tax) are also applicable to interpretation of exemption notification? Analyze this question with help of suitable cases and provisions which govern the classification of goods. (Marks 20)

Q.3) Whether these activities will constitute the supply or not and what will be the nature of supply? Decide it with the help of provisions and suitable cases if any. (Marks, 10+10)

- (i) The applicant was a women's service voluntary organization. The Applicant organized events combining personal service and fundraising from the members and from the voluntary donations to serve local community. The Applicant provided financial and other support to financially disadvantage classes including people suffering from natural disaster or in war-torn regions. The Applicant also accumulated funds through subscriptions, sponsorship fees, sale of souvenirs etc.
- (ii) The Applicant was a tenant of an apartment in a commercial building. Developers/Owners of the building decided to re-construct the building and agreed to pay compensation to the Applicant for alternate accommodation until possession of apartment in re-constructed building is given back.

Q.4) (a) The Applicant (Indian Company) manufactured die and moulds for overseas buyer as per latter's specifications. The Applicant raised invoice and transferred ownership of die and moulds to buyer without its physical movement. The Applicant retained these to manufacture the final products for buyer. Applicant was sending only final product to the overseas buyer. In some cases, the applicant purchased die and moulds from overseas supplier as well. The department contended that, for sale of die and moulds to overseas buyer without physical movement of this does not qualify as export of goods as die is not sent outside India. As per revenue it is taxable in India, because place of supply is in India. Discuss this issue.

(b) The Applicant (Indian Company) was providing clinical research and technical testing to an overseas client by using the goods provided by the clients. The Goods provided by the overseas client got consumed in the process of technical testing. After the lab testing the generated study reports has been sent to the overseas client. The Authority for Advance Ruling held that Place of supply of Service shall be place of conducting the research, so this transaction should be taxable in India. Discuss this Issue.

(Marks,10+10)



Q.5) The appellant was a rice miller and received paddy from Andhra Pradesh Civil Supplies Corporation (APCSC) for milling rice. The Appellant supplied fixed quantity of rice after conversion irrespective of yield. During milling process, by-product viz, broken rice, husk etc were generated which were retained by the Appellant. The GST authorities passed order, levying GST on value of by-products being additional consideration flowing from APCSC to the appellant for milling activity. The Authority for Advance Ruling endorsed the order of GST authority for taxing it as consideration and part of value of supply. Discuss this issue with the help of principles of valuation and decided cases. (Marks,20)

Q.6) Write short note on the followings: (Marks 5x4=20)

(i) Transaction Value Under GST

(ii) Additional Customs Duty

(iii) Taxable Event under Central Excise Act.

(iv) Concept of Cross border place of supply of Services under GST