



Code: FN8IL448145
Subject: 08 Indirect Tax Laws

Total Marks: 70
Marks Obtained: 35

GRAPH PAPER IS ON THE PENULTIMATE PAGE
Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FINAL Examination

Group No. II Paper No. 8
Subject: INDIRECT TAX LAWS

Number of Answer Books used : Main + additional sheets

Date Seal: 17 MAY 2023

For use by ICAI only
448145

ICAI Seal: MAY-2023

Paper Code	B	A	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
	W	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	X	Y	Z
	D	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
	1																									

MCQ Booklet Serial No.	Paper No. (See Reverse)	Level of Exam	Intermediate	Final
1111111111	8	FINAL	1	
		Stream	Old	New
		NEW	1	

Answers			
Q No.	Options	Q No.	Options
1	A B C D	11	A B C D
2	A B C D	12	A B C D
3	A B C D	13	A B C D
4	A B C D	14	A B C D
5	A B C D	15	A B C D
6	A B C D	16	A B C D
7	A B C D	17	A B C D
8	A B C D	18	A B C D
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		29	A B C D
		30	A B C D

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and affix the same on box provided
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wrongly, Institute will not take any

fresh page and question number prominently written at the
number should be distinctly written in the margin.
be fully completed in one page or in a consecutive set of pages.
than the space provided for the purpose of writing distinguishing mark,
"786", etc., will tantamount to adoption of "unfair means".
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1	1	1	1	1	1	1	1	1	1
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4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
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9	9	9	9	9	9	9	9	9	9

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CORRECT METHOD	WRONG METHOD
A ● C D	✗ ✗ ✗ ✗

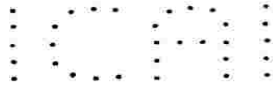
LIST OF EXAM, PAPER NO. AND PAPER NAME (TO BE REFERRED TO FOR FILLING ON THE REVERSE SIDE)

Q. No.	To be ticked (✓) by the candidate against the Questions answered Descriptive Type	EXAM	PAPER NO.	PAPER NAME
1	✓	Intermediate - New		
		Intermediate - (NEW COURSE)	2	CORPORATE AND OTHER LAWS
2	✓	Intermediate - (NEW COURSE)	4	TAXATION
		Intermediate - (NEW COURSE)	6	AUDITING AND ASSURANCE
3	✓	Intermediate - (NEW COURSE)	7	ENTERPRISE INFORMATION SYSTEMS AND STRATEGIC MANAGEMENT
4	✓	Final - NEW		
		FINAL - (NEW COURSE)	3	ADVANCED AUDITING AND PROFESSIONAL ETHICS
5	✓	FINAL - (NEW COURSE)	4	CORPORATE AND ECONOMIC LAWS
		FINAL - (NEW COURSE)	7	DIRECT TAX LAWS AND INTERNATIONAL TAXATION
6		FINAL - (NEW COURSE)	8	INDIRECT TAX LAWS
7				
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14				
Total				



Code: FN8IL448145
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03



Question No. 3(a)

(i)

Computation of Value of Taxable Supply of Himalayas Wanderers Campsite

Particulars	Calculations	₹
(i) Single occupancy (Notes) [600 x 10]		6000
(ii) Double occupancy (Notes) [1000 x 15]		15000
Value of Taxable Supply on 8 th December, 2022.		<u>21000</u>

Note:

1) The services provided by Himalayas Wanderers Campsite was previously exempt upto ₹ 1000 per day per man but as per new amendment, as per Section 9(3) of CGST Act, 2017 it was liable to pay under Reverse charge basis if supplier provided through E-commerce operator.

However, this does not fall under Reverse charge since Himalayas wanderers are registered and the supply made from renting of tents is FULLY TAXABLE as per section 11 of CGST Act, 2017.



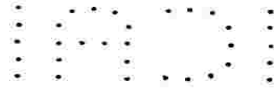


Code: FN8IL448145
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04



(ii) The transportation services provided to business entity which hires or rents motor vehicles for the purpose of transporting its employees is entirely taxable as per recent ~~edit~~ Circulars clarification read along with Section 11 of GST Act, 2017.

Hence, such transportation services or renting of motor vehicle is ~~FULLY~~ FULLY TAXABLE.



(iii) Catering services provided to educational institutions like Anganwadis in this case amounting to ₹ 250,000 is entirely EXEMPT due to specific provision under Services to Educational Institutions as per Section 11 of GST Act, 2017.



(iv) Certification courses in due of pursuing diploma in management courses is EXEMPT as such course is conducted by a recognised body of institution during the course of education as per Section 11 of GST Act, 2017.



(v) Mr. Ashok renting for the purpose of commercial purpose is FULLY TAXABLE and hence ₹ 15000 per month is fully taxable. However, since Mr. Ashok is an individual, his aggregate turnover might





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05



not exceed 20 lakhs for him to register and hence such transaction shall be taxable but not liable to pay GST assuming this is the only taxable supply made by Mr. Ashok.

Question No. 3(b)

Particulars	Normal scheme	Composition scheme
i) Outward supplies (incl. GST)	90,00,000	80,35,714 <input checked="" type="checkbox"/>
↳ 90,00,000 12%		
ii) Inward supplies (incl. GST)	(78,40,000)	(70,00,000)
	11,60,000	10,35,714
Remaining GST component	(124,286)	-
	10,35,714	10,35,714
↳ Interest nature expenses	(450,000)	(450,000)
↳ Books maintenance expenses	(200,000)	(75,000)
↳ Return filing expenses	(48,000)	(12,000)
↳ Tax payable (Note 1)	-	(80,357)
	337,714	418,357

Note:

i) Tax Payable on Composition scheme for a trader as per section 10(i) of GST Act, 2017 is
 $80,35,714 \times 1\% = ₹80,357.14$
 $= ₹80,357$ (round off)

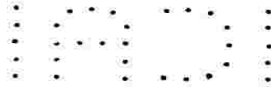


Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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06



Question No. 3(c)

As per valuation of customs defined under Customs Valuation Rules, 2007, any expenses incurred after the place of import by the importer even if such adjustment or expenditure is essential for the nature of the product, it shall not be included in the value of imported goods.

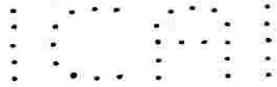
The brand name "True Speed" is a sports product which is imported from Mr. Q in Malaysia where Advertisement and marketing and promotion is incurred for such product imported which is in normal course of business ~~also~~ likewise how for Domestic tariff area, other products are being marketed to sell the products.

If such AMP was incurred by Mr. Q which was essential for this product, then it shall be included in value of imported goods but contradictorily, Mr. M, the importer incurs for selling the imported goods which belong to post importation expenses and shall not be included in value of imported goods.

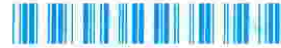


Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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07



Question No. 4(a)

The formula for Inverted Tax structure refund to obtain maximum refund for assessee is

$$\left(\text{NET ITC} \times \frac{\text{Inverted Turnover of supplies made}}{\text{Adjusted Total Turnover}} \right)$$

$$\left(\text{Net ITC} \times \frac{\text{Tax payable on Inverted Turnover outward supply}}{\text{ITC on Inputs and Input Services}} \right)$$

Computation of Maximum Refund under Inverted Tax Structure

Particulars	Note	₹
① ITC on Inputs	1	420,000
② Inverted Turnover	2	50,00,000
③ Adjusted Total Turnover	3	50,50,000
④ GST Payable on outward supply for Inverted Turnover	4	250,000
⑤ ITC on Inward and Inward supplies	5	445,000
Maximum Refund eligible for January 2023		<u>179,887</u>

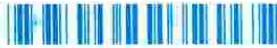
Note 1:

$$\text{Inputs during month} = 35,00,000 \times 12\% = ₹ 420,000$$

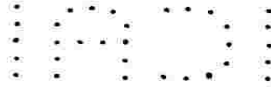


Code: FN8IL448145
Subject: 08 Indirect Tax Laws

Total Marks: 70
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08



Note 2:

$$\text{Inverted Turnover} = \boxed{50,00,000}$$

outward supply of ₹50,000 at 6% CGST and SGST does not qualify for inverted tax structure turnover since the outward and inward are at same rates and hence not eligible.

Note 3:

$$\begin{aligned} \text{Adjusted Total Turnover} &= 50,00,000 + 50,000 \\ &= 50,50,000 \end{aligned}$$

Note 5: ITC on Inputs and Input services

$$\text{ITC on Inputs} = 35,00,000 \times 12\% = 420,000$$

$$\text{ITC on Input services} = 500,000 \times 5\% = 25,000$$

$$\text{Total ITC on Input and Input services} = \underline{\underline{445,000}}$$



ITC on capital goods is not eligible for claiming as ITC refund under inverted tax structure and hence not considered.

Note 4:

Note 4: Outward GST Payable on Inverted Turnover

$$\text{outward GST} = 50,00,000 \times 5\% = \boxed{25,00,000}$$





Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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09



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Note 6: Maximum Refund

As per Note No:

$$\textcircled{1} \times \frac{\textcircled{2}}{\textcircled{3}} - \textcircled{1} \times \frac{\textcircled{4}}{\textcircled{5}}$$

$$= 420,000 \times \frac{50,00,000}{50,50,000} - 420,000 \times \frac{250,000}{445,000}$$

$$= \cancel{415,842} - 235,955$$

$$= \boxed{\text{₹ } 179,887}$$



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Question No. 4(b)

A) The SV electricals Ltd. sends parts in consignment of LED TV which to (Haryana) Gurugram which is an inter-state movement of goods.

Even though such movement of goods is caused due to other than supply, it is **MANDATORILY** required to generate e-way bill as value exceeds ₹ 50,000 ✓ and inter-state movement of goods even though does not amount to GST, it shall be accompanied with a delivery challan + e-way bill.

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Therefore, SV electricals Ltd. contention is INVALID.

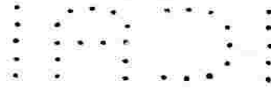


Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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10



B) The goods sent to job worker Woods & Co. in Tamil Nadu amounts to inter-state movement of supply.

Even though value is less than 50,000, it is MANDATORY to issue e-way bill in case of any supply involving job work or handiwork as per CGST Act, 2017 and hence such movement shall accompany a delivery challan and e-way bill.

Question No. 4 (C)

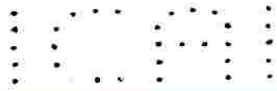
Particulars	Calculations	₹
Landed Price	Given	30,00,000
(+) Safeguard duty	[30,00,000 × 25%]	7,50,000
(+) Basic Customs duty	[30,00,000 × 10%]	3,00,000
(+) Social welfare surcharge	[200,000 × 10%]	30,000
Assessable Value		40,80,000
(+) IGST @ 12% u/s 3(7)	[40,80,000 × 12%]	4,89,600
Total Value of Solar PV Products		45,69,600
Total Customs Duty Payable		<u>15,69,600</u>

Safeguard duty under section 8B of Customs Tariff Act, 1975 is always levied on landed value without including any duties. Hence, 25% of safeguard duty is levied on 30,00,000.

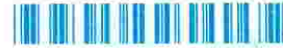


Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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11



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Yes, my answer will change if ABC Exports is a SEZ Unit as they come under EOU exemption and hence such import made by ABC Exports are for the purpose of exports, then no duty safeguard duty is applicable. However, if such Solar PV products are cleared for Domestic Tariff Area (DTA), then ABC Exports has to pay duty.



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Question NO-5(a)

As per section 73 of CEST Act, 2018, the recovery due to ~~bad~~ willful failure, intention to evade etc. is made on TIC defaults, ~~and~~ Invoice defaults etc., then recovery proceedings as per the provisions will be initiated and show cause notice shall be issued.

In this case, show cause notice is issued on 12th September, 2022.

The Penalty shall be applicable as follows: (Such % of amount is on total tax)

- 15% - If deposited tax with interest before (SCN)
- 25% - If deposited tax after issuing SCN but within 30 days and after issuing order of issue.
- 50% - If deposited after SCN but before order but within 30 days
- 100% - If deposited after issuing order and 30 days are lapsed.

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Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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12

In this case, 30 days has not been lapsed from the date of issue of Show cause Notice (SCN) and hence, the penalty applicable will be 25% of total tax and not 50% of total tax.

Therefore, Penalty of ₹ 28,750 shall be payable by IIC Ltd. being $(₹ 115,000 \times 25\% = ₹ 28,750)$ with tax and interest.

Question No. 5(b)

d) NO, Mr. Raj and Mr. Raj's tax consultant's contentions are INVALID because advance ruling once applied and ruled shall only be applicable to such same supplier for similar transactions carried out by such supplier.

In this case, Mr. Rahul can apply such ruling only to his business and where such ruling can have significance on such similar transactions for which ruling was pronounced.

Therefore, Mr. Raj cannot follow Mr. Rahul's advance ruling pronouncement for his manufacturing business.



Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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13



b) Yes, Mr. Raj has to get registered for the purpose of obtaining classification of goods clarity from ~~and~~ by filing for advance ruling as only registered persons can apply for advance ruling.

Question No. 5(c)

Computation of Value Under Baggage Rules, 2016 for Mr. Noddy

Particulars	Reason	₹
i) Used Personal Effects	Exempt specifically	-
ii) Other articles	Fully includible	100,000
iii) Cartridges of Fire Arms	upto 50 is allowed for BRA CFA	50,000
iv) Tobacco	upto 125 gms is allowed for BRA CFA	1250
v) Mobile Phone	Fully includible	50,000
vi) Cigars	upto 25 gms. allowed for CFA	2500
vii) Used personal effects of infant child	(Assuming such infant child is less than 2 years, used personal effects are exempt)	-
Taxable Value under Baggage Rules, 2016		<u>203,750</u>
(-) General Free Allowance		<u>(50,000)</u>
Net Taxable Value		153,750
Baggage Duty @ 38.5% on Taxable Value		59,194
[153,750 × 38.5%] (Round off)		

However, excess of 15 cartridges of fire arms amounting to ₹15000, 25 gms of tobacco amounting to ₹250, 25 cigars



Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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14

amounting to ₹ 2500 are covered under Annexure I list and since the limits exceeds, these amounts are taxable @ 110%. Thus, the additional 10% duty payable shall be

$$₹ 17,750 \times 10\% = ₹ 1,775$$

$$\text{Total Baggage duty} = ₹ 78719$$

Question No. 2(b)

Particulars	Calculations	₹ / \$
Cost of Goods		40,000 \$
(+) Transport charges from factory to importing place		800 \$
(+) Freight charges from US to India -		5000 \$
FOR Value		45800 \$
(+) Freight incurred from port to container depot [Not to be included]		-
(+) Lighterage charges paid by ABC [Not to be included as it is incurred in India]		-
(+) Ship demurrage charges at Indian port		₹ 12000
(+) Insurance ✓	[45800 x 1.125%]	515.25 \$
Total value Assessable (C.I.F)		30,51,888
	[46315.25 x ₹ 70] + ₹ 12000	₹ 32,54,068



Code: FN8IL448145
Subject: 08 Indirect Tax Laws

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15



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(t)	Customs duty @ 10%	325407
(t)	Social welfare surcharge @ 10%	32540
(t)	IGST @ 12% $[(\text{Asses} 3254068 + 325407 + 32540) \times 12\%]$	433,442
	Total Value	<u>4045,457</u>
	Customs duty Payable	791,389

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Notes:

- 1) Rate of duty shall be determined by:
- Date of Filing Bill of Entry
 - (or)
 - Date of Arrival date of Entry Inwards
- } LATER

As per 10-1 of BCD on 16.03.2023 has been taken.

- 2) Exchange rate as per section 14(i), of Customs



Date of Filing Bill of Entry is considered for exchange rate.

- 3) Lighterage charges shall not be considered as they are incurred at India.

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Code: FN8IL448145
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16

Question No. 2 (a)

Particulars	Value	CGST	SGST	IGST
i) Inter-state supply [Taxable in normal course of business] as IGST	25,00,000	—	—	450,000
ii) Book kits supplied [Mixed supply and have highest rate among silk dupatta, Sari brooch and lipstick shall prevail which is 18%]	600,000	54,000	54,000	—
iii) Sponsorship from Zion exports [Such sponsorship will be covered under forward charge and tax has to be paid]	750,000	—	—	210,000
iv) Free gift to customers [Such amount given as free gifts to customers shall not be liable to outward supply nor ITC can be availed on the same by Diva Fashions]	—	—	—	—

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Code: FN8IL448145
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17

Particulars	Value	CGST	SGST	IGST
v) Professional services [Such services provided to independent married sister does not fall under related person since sister is independent and price is not the sole consideration as per Section 15(1) of GST Act, 2017]. <input checked="" type="checkbox"/>	-	-	-	-
vi) Termination of Contract [Local model actress has been given home amounting to ₹25 lakhs. Same state, such termination and receipt of ₹25 lakhs is chargeable to GST under Diva Fashions]	25000	2250	2250	-
<u>CGST Liability</u>		<u>56,250</u>	<u>56,250</u>	<u>660,000</u>
vii) Interest received from Mrs. Anora [Such amount to be treated as inclusive of tax basis and amounts to supply as per section 15(2)(d) of GST Act, 2017]	8350	675	675	-
<u>CGST Liability</u>		<u>56,925</u>	<u>56,925</u>	<u>660,000</u>



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18

Question No. 1

I. Statement of outward tax liability of Vasudev

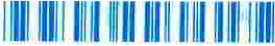
Particulars	Value	Cost	Cost	IGST
a) Services to joint Venture [since such services are not covered under any cost recovery for which it shall be exempt. only Cost recovery (such cost recovery is exempt)]	15,00,000	135,000	135,000	-
b) Petroleum tilt (Not taxable)	800,000	-	-	-
c) Sells petroleum tilt (covered under LUT and no tax payable)	750,000	-	-	-
d) Consideration from employee [Since such contract each does not exceed 50000 per employee, it is not taxable]	75,000	-	-	-
e) Consideration on Tenancy rights [As per Notification Clarifications, tenancy right is taxable]	700,000	63,000	63,000	-



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19



	Particulars	Value	CST	S CST	Z CST
Ⓜ	Consideration for Mining lease for renting of motor vehicle [Covered under RCM and hence not liable to CST as renting of motor vehicle - Belt here it is (B-T) So taxable	500,000	45,000	45,500	—
Ⓜ	Other				

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20

II. Statement of Input tax credit					
	Particulars	Value	CBST	ECST	ICST
i)	Machinery purchased [Fully eligible for ITC]	800,000	-	-	90,000
ii)	Professional services from senior advocate [Such services are covered under S. 9(c) rule and claiming ITC on same month]	150,000	12,500	12,500	-
iii)	Rent	270,000	22,500	22,500	-
iv)	Mining rights [Fully eligible]		200,000		300,000

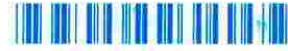
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21



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iii - Statement for Reverse charge

Particulars	value	CST	SGST	IGST
i) Services from sewer advocate [covered under S. 9C3]	150,000	13,500	13,500	-
ii) Rent to government [covered under RCM S. 9C3]	250,000	22,500	22,500	-

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iv - Statement of Net tax liability

Particulars	value	CST	SGST	IGST
-------------	-------	-----	------	------


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23



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Marks Obtained : 35

26



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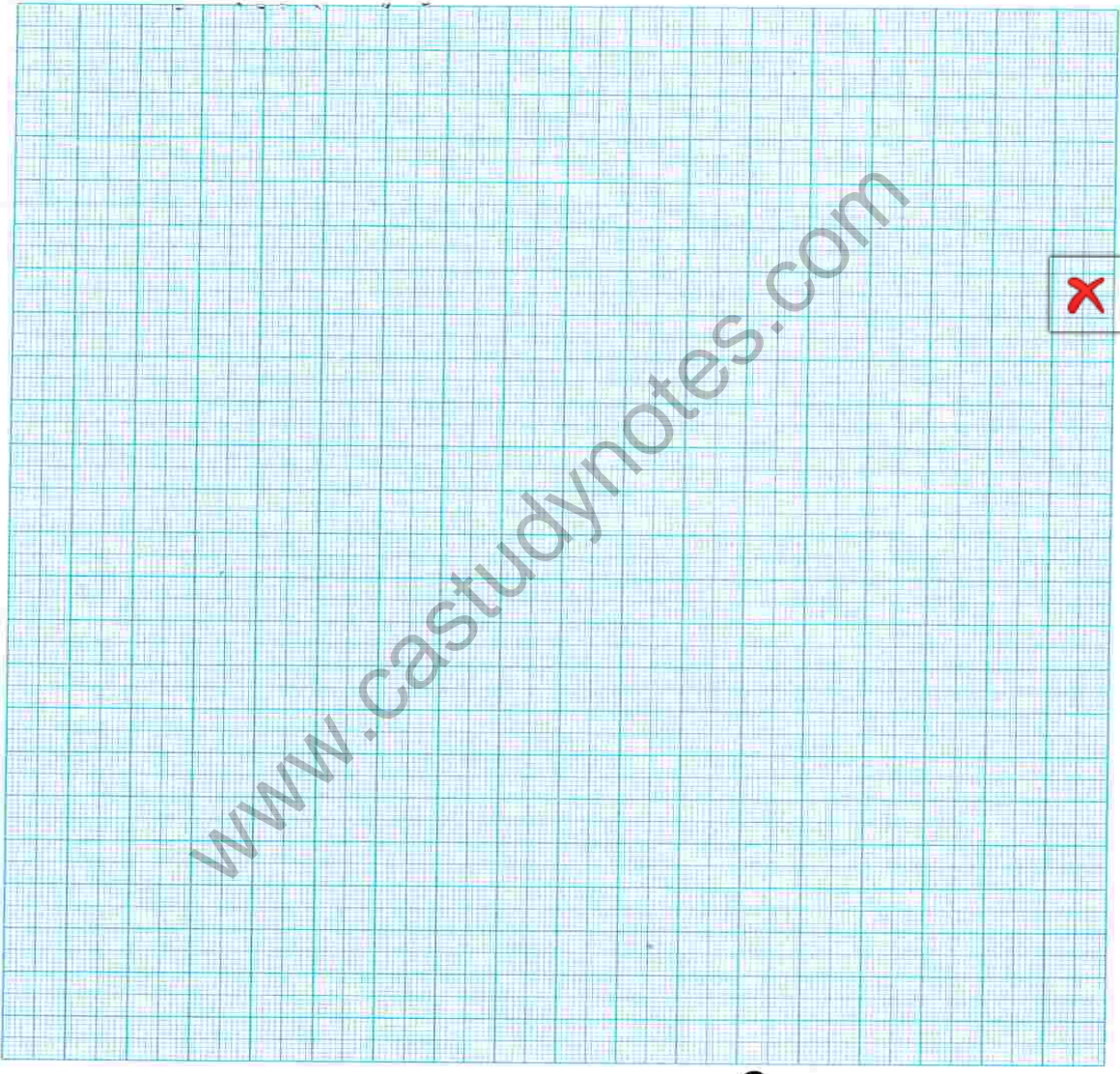
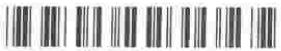
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Code: FN8IL448145
Subject : 08 Indirect Tax Laws

Total Marks: 70
Marks Obtained : 35

27



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Code: FN8IL448145
Subject : 08 Indirect Tax Laws

Total Marks: 70
Marks Obtained : 35

28

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The Institute of Chartered Accountants of India

Code: FN8IL448145
Subject: 08 Indirect Tax Laws

Total Marks: 70
Marks Obtained: 35

Result Overview

Awarded Marks: 35

Max Marks:70

NA Not Attempted

O Optional

M Marked

Q1_Compulsory (Score: 6.5/14)

Question No	Awarded Marks	Maximum Marks	Status
1	6.5	14	M

Q2_Q6 (Score: 28.5/56)

Question No	Awarded Marks	Maximum Marks	Status
2	5.5	14	M
2a	4	9	M
2b	1.5	5	M
3	6	14	M
3a	3	5	M
3b	3	4	M
3c	0	5	M
4	12	14	M
4a	4	5	M
4b	4	4	M
4c	4	5	M
5	5	14	M
5a	0	5	M
5b	2	4	M
5c	3	5	M

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6	0	14	0
6a	0	4	0
6b	0	5	0
6c	0	5	0

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