

FINAL COURSE: GROUP - II

PAPER – 5: INDIRECT TAX LAWS

1. Question paper comprises of two parts – Part-I and Part-II.
2. Part-I comprises of Case Scenario based Multiple-Choice Questions (MCQs).
3. Part-II comprises of questions which require descriptive type answers.
4. Working Notes should form part of the answers. However, in answers to Questions in Part I, 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 Act, 2023 which have become effective, till 30.04.2024 and (ii) Customs law as amended by the Finance Act, 2023 and significant notifications/circulars and other legislative amendments made upto 30.04.2024.

Case scenario 1

Abhivyakti Pvt Ltd. is engaged in the supply of food products under the brand name “Super Foods”. It has a plant at Howrah, West Bengal. It is a registered supplier under GST and is a monthly return filer. It has allotted residential quarters to its employees within the plant premises. The aggregate turnover of the company during the preceding financial year was ₹ 7.50 crore.

Following details are provided by the company for the month of September:

| Particulars | Amount (₹) |
|--|-------------------|
| Sale of ‘Super Foods’ food products (Note 1) | 60,00,000 |
| Purchase of raw material from the market | 14,00,000 |
| Rent received from its employees for residential quarters allotted to them for residence | 10,000 |
| Electricity charges paid to West Bengal State Electricity Board | 1,60,000 |
| Security services provided by M/s Suraksha Security, Kolkata (a partnership firm registered under GST) | 1,00,000 |
| Interest on delayed payment collected from customers | 3,500 |
| Interest on fixed deposit in a bank | 8,600 |
| Payment to Kolkata Chamber of Commerce (registered under GST) towards sponsorship for Investor Summit at Kolkata | 25,000 |

| | |
|---|--------|
| Licence fee paid to Food & Safety Standard Authority of India (FSSAI) | 25,000 |
| Legal fee paid to advocate, Mr. Dhruv Banerjee | 30,000 |
| Transportation charges paid to an unregistered goods transport operator for transportation of raw material from mandi to factory | 40,000 |
| Transportation charges paid to a local truck owner (not a GTA) for transportation of finished products from factory to distributors | 50,000 |

Following additional information has also been provided by the company:

- (1) Abhivyakti Pvt Ltd. procured the service of transportation of goods from M/s Techno Enterprises, a goods transport agency, having its places of business in Kolkata, Orissa and Assam. M/s Techno Enterprises is registered in all these States with same PAN. Abhivyakti Pvt Ltd. transported its food products to different customers located within Kolkata through M/s Techno Enterprises in the month of October. M/s Techno Enterprises prepared a consignment note containing the details of consignor and consignee, value of consignment, vehicle number, details of party paying the taxes etc.
- (2) Out of the total sales, food products worth ₹ 3,50,000 (10,000 kg) were supplied to Department of School Education, Govt. of West Bengal for further supply to affected families during flood in the State. A price-linked subsidy of ₹10 per kg was received from Govt. of West Bengal for the said supply which has not been considered in the total sales of ₹ 60,00,000.
- (3) The company had awarded a maintenance contract to Supreme Power Ltd., Delhi on 10th June, for repair of central air conditioner unit installed in the factory, for ₹ 60,000 with a completion period of 30 days. The maintenance work was completed on 8th July. However, due to some dispute regarding quality of work, invoice was issued by Supreme Power Ltd. only on 5th September and payment was released on 15th September.
- (4) The proper officer levied on the company a penalty of ₹ 5,000 for wrongful utilization of ITC of ₹ 5,000.
- (5) The company had deposited the tax liability for the month of August amounting to ₹ 3,30,730 on 28th September.

Note- All the above amounts are exclusive of GST, wherever applicable, unless specified otherwise.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 6 below, carrying 2 marks each:

1. The value of taxable outward supply made by Abhivyakti Pvt Ltd. in the month of September is -
 - (a) ₹ 61,48,100
 - (b) ₹ 59,03,500
 - (c) ₹ 61,39,500
 - (d) ₹ 59,35,500

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2. The value of taxable supply received by Abhivyakti Pvt Ltd. in the month of September on which GST is payable under reverse charge is-
 - (a) ₹ 1,55,000
 - (b) ₹ 1,73,000
 - (c) ₹ 1,30,000
 - (d) ₹ 2,45,000
3. What is the time of supply of services provided by Supreme Power Ltd?
 - (a) 10th June
 - (b) 5th September
 - (c) 15th September
 - (d) 8th July
4. The amount of interest payable by Abhivyakti Pvt Ltd. under section 50 of the CGST Act, 2017 for delay in payment of tax for the month of August?
 - (a) ₹ 4,961
 - (b) ₹ 1,305
 - (c) ₹ 4,567
 - (d) ₹ 1,142
5. In the context of the imposition of penalty on Abhivyakti Pvt. Ltd. by the proper officer of ₹ 5,000, which of the following statements is correct?
 - (a) Penalty is leviable since the offence is not a “minor breach”.
 - (b) Penalty is not leviable since the offence is a “minor breach”.
 - (c) Penalty is leviable even though the offence is a minor breach.
 - (d) No penalty is leviable for such offence; only interest is payable by adding the ITC amount wrongfully utilized to the output liability.
6. M/s Techno Enterprises wishes to obtain a unique common enrolment number (referred hereafter as CEN) for generating e-way bills. Which of the following statements is true in this regard?
 - (a) M/s Techno Enterprises is not eligible for obtaining CEN as a transporter registered only in a single State is eligible for the same.
 - (b) M/s Techno Enterprises is eligible for obtaining CEN as a transporter registered in multiple States with same PAN is eligible for the same. After obtaining CEN, it can use either CEN or its GSTIN for generating e-way bills throughout the country.
 - (c) M/s Techno Enterprises is not eligible obtaining the CEN as only unregistered transporters are eligible for the same.
 - (d) M/s Techno Enterprises is eligible for obtaining the CEN as it is registered in multiple States with same PAN. After obtaining CEN, it can

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use it for generating e-way bills and updating Part-B throughout the country.

Case scenario 2

Bhakti & Sons of Kolkata, a partnership firm registered under GST, deals in supply of electronic goods such as TV, refrigerator, washing machine etc. It also provides services of repair and maintenance of said goods. Its aggregate turnover during the preceding financial year was ₹ 4.2 crore. It furnishes following information for the month of December:

Outward supplies during the month of December are as under:

| Particulars | Amount (₹ in lakh) |
|--|-----------------------|
| Supply of goods to unregistered persons residing in & around Kolkata | 12 |
| Supply of goods to a unregistered dealer of Bihar | 6 |
| Supply of goods to registered dealers in West Bengal | 28 |
| Repair & maintenance services provided to unregistered persons | 4 |

Inward supplies during the month of December are as under:

| Particulars | Amount (₹ in lakh) |
|---|-----------------------|
| Purchase of TV sets from registered dealers (Inter-State supply) [During unloading of said TV sets, one LED TV costing ₹ 25,000 was damaged, but the dealer refused to replace the same.] | 30 |
| Purchase of refrigerators from registered dealers (Intra-State supply) | 4 |
| Purchase of washing machine from unregistered dealers (Intra-State supply) | 2 |
| Transportation charges paid to Om Logistics (unregistered GTA) | 2 |
| Payment made to Star Security Services Pvt Ltd. (not registered under GST) for providing security services | 0.50 |
| Loading & unloading charges paid to labourer | 0.10 |
| Shop rent paid to Kolkata Municipal Corporation | 0.30 |
| Fee paid to Mr. Das, a Senior Advocate of Kolkata High Court for legal service | 0.10 |

Following additional information is also provided:

- (a) The Assistant Commissioner of Commercial Tax, Kolkata has issued a show cause notice (SCN), to Bhakti & Sons due to non-display of registration certificate in a prominent location & GSTIN on name board at the entry of its principal place of business. Bhakti & Sons' plea is that the display of GSTIN to general public is not mandatory as it is required for the knowledge of the customers only & the same is already mentioned in the tax invoice.

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- (b) Bhakti & Sons paid the sponsorship fee of ₹ 5,00,000 to Finmin Ltd., registered in Kolkata, for an entertainment event organised by Finmin Ltd. in Assam, in the month of October.
- (c) GST rate on all inward and outward supplies is 18% (CGST @ 9%, SGST @ 9%, IGST @ 18%), except transportation of goods service which attracts GST @ 5% (CGST @ 2.5%, SGST @ 2.5%, IGST @ 5%).
- (d) There is no opening ITC available for the relevant tax period in the electronic credit ledger of Bhakti & Sons.
- (e) All the goods purchased by Bhakti & Sons is ex-shop and it arranges its own transportation through GTA.

Note: All the above amounts are exclusive of GST, wherever applicable.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 7 to 12 below, carrying 2 marks each:

- 7. Which of the following statements is true in respect of the sponsorship fee paid by Bhakti & Sons to Finmin Ltd.?
 - (a) Bhakti & Sons is liable to pay IGST of ₹ 90,000.
 - (b) Finmin Ltd. is liable to pay IGST of ₹ 90,000.
 - (c) Bhakti & Sons is liable to pay CGST and SGST of ₹ 45,000 each.
 - (d) Finmin Ltd. is liable to pay CGST and SGST of ₹ 45,000 each.
- 8. Assuming that Bhakti & Sons has an SEZ unit also located in Uttar Pradesh apart from the regular Domestic Tariff Area (DTA) unit located in Kolkata (both having same PAN). The turnover of its SEZ unit is ₹ 2 crore in the preceding financial year. Which of the following statements is correct in respect of e-invoicing requirements?
 - (a) E-invoicing is not applicable to both SEZ and DTA units.
 - (b) E-invoicing is applicable to both SEZ and DTA units.
 - (c) E-invoicing is applicable to SEZ unit and DTA unit is exempt from e-invoicing.
 - (d) E-invoicing is applicable to DTA unit and SEZ unit is exempt from e-invoicing.
- 9. The total value of inward supplies on which GST is payable by Bhakti & Sons under reverse charge for December is-
 - (a) ₹ 2.40 lakh
 - (b) ₹ 2.10 lakh
 - (c) ₹ 2.90 lakh
 - (d) ₹ 3.00 lakh

10. The total input tax credit that can be availed by Bhakti & Sons for December is:
- (a) ₹ 6,97,500
 - (b) ₹ 6,24,700
 - (c) ₹ 6,86,700
 - (d) ₹ 6,95,700
11. Total GST payable in cash by Bhakti & Sons for the month of December, assuming that no ITC is claimed/availed by it is:
- (a) ₹ 9,17,200
 - (b) ₹ 9,43,200
 - (c) ₹ 9,26,200
 - (d) ₹ 9,20,800
12. The penalty that may be leviable for failure to display registration certificate in a prominent location & GSTIN on name board at the entry of its principal place of business by Bhakti & Sons is:-
- (a) ₹ 5000
 - (b) ₹ 10,000
 - (c) ₹ 25,000
 - (d) Nil
13. Mr. Robert is registered under GST in the State of Maharashtra. He sells shoes to his customers locally within the same State. He has been appointed as an agent by Baba Shoes Ltd., a company registered under GST in the State of Karnataka. During a financial year, Baba Shoes Ltd., sends taxable goods worth ₹ 4.80 crore from its Bengaluru store to Mr. Robert who sells such goods for ₹ 5.00 crore by raising invoices using the GSTIN of Baba Shoes Ltd. Mr. Robert receives a commission of ₹ 60.00 lakh from Baba Shoes (P) Ltd., during the said financial year.
- Compute the value of supply of Baba Shoes (P) Ltd. and Mr. Robert for the financial year assuming that amounts given above are exclusive of GST, wherever applicable.
- (a) Baba Shoes (P) Ltd.: Nil and Mr. Robert : ₹ 5.40 crore
 - (b) Baba Shoes (P) Ltd.: ₹ 4.80 crore and Mr. Robert : ₹ 5.40 crore
 - (c) Baba Shoes (P) Ltd.: ₹ 5 crore and Mr. Robert : ₹ 60 lakh
 - (d) Baba Shoes (P) Ltd.: ₹ 5.40 crore and Mr. Robert : Nil **(2 Marks)**
14. Farhan Khan, an Indian resident who was on a visit to Japan, returned after 1 year for contesting in assembly elections of his State. He carried with him personal effects worth ₹ 68,000 and a laptop worth ₹ 88,000. He brought

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jewellery of 15 grams from Japan of ₹ 98,000 and a music system of ₹ 50,000. The customs duty payable by Farhan Khan is _____. Ignore Agriculture infrastructure and development cess.

- (a) Nil
- (b) 90,860
- (c) 71,610
- (d) 53,130

(2 Marks)

15. Determine the total duties payable under the customs law if Mr. Gaurishankar imported rubber from Malaysia at landed price (exclusive of duties) of ₹ 25 lakh. It has been notified by the Central Government that share of imports of rubber from the developing country against total imports to India exceeds 5%. Safeguard duty notified on this product is 30% and basic customs duty is 10%. Ignore integrated tax and agriculture infrastructure and development cess.

- (a) ₹ 10,25,000
- (b) ₹ 10,00,000
- (c) ₹ 11,75,000
- (d) ₹ 9,00,000

(2 Marks)

Part-II – 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. MS Ltd. is a company registered under GST. During the month of October, the company has undertaken the following transactions and wants you to work out the amount of net GST payable in cash.

Applicable rate of IGST is 18%, CGST is 9% and SGST is 9% on all goods and services except transportation of goods services provided by Goods Transport Agency and restaurant service for which applicable CGST and SGST rate is 2.5% each and IGST rate is 5% and old and used vehicles for which applicable CGST and SGST rate is 6% each and IGST rate is 12%. The amounts indicated for all the items are exclusive of GST.

As the manager of the company, it informed you that the GST liability for October for their main product - Product Alpha is ₹ 54 lakh of CGST and SGST each and ₹ 72 lakh IGST and the eligible credit on the inputs and input services for October is ₹ 1.45 crore IGST and ₹ 20 lakh each towards CGST and SGST which can be straightaway taken for calculations.

Company has provided you following additional details:

| S. No. | Details of the transaction |
|--------|--|
| i. | During the month of October, the company offered its dealers a special festival offer of discount of 25% on Product Alpha sold |

| | |
|------|--|
| | during the month of September. Total discount given under said scheme was ₹ 45,00,000. All original supplies were inter-State supplies. |
| ii. | The company sold a van by auction; van was being used for travel of the director. The van was purchased at ₹ 3,20,000 and depreciation was claimed under section 32 of the Income-Tax Act, 1961. The depreciated value at the time of sale was ₹ 1,40,000. No ITC was taken on the same. The van was sold intra-State for an amount of ₹ 1,50,000 during the month of October. |
| iii. | The company has a policy of mandatorily charging transportation cost of their products from their dealers at the time of invoicing for the products sold to them. The amount collected during the month of October towards transportation in intra-State supply transactions is ₹ 6 lakh and inter-State supply transactions is ₹ 4 lakh. |
| iv. | Ball bearings of value ₹ 2.50 lakh has been stolen during the month of October. |
| v. | GST of ₹ 3,00,000 paid on cosmetic and plastic surgery of manager of the factory. Assume that it is intra-State supply transaction. |
| vi. | During the month of October, audit fees of ₹ 60,000 has been paid to Chartered Accountancy firm – Sudhakar Associates. Out of this, ₹ 35,000 is for statutory audit of preceding financial year and ₹ 25,000 as certification fee. Assume that it is intra-State supply transaction. |
| vii. | The company's registered office is located in a building which belongs to the local Municipality. The monthly rent is ₹ 1.50 lakh. |
| viii | The whole-time director (located within same State) of the company was paid a salary of ₹ 5 lakh during the month. He was also paid ₹ 20,000 towards sitting fees for his participation in the board meeting. |

Give a brief note to support your treatment for the items wherever required.

(14 Marks)

2. (a) Determine place of supply along with reasons in the following cases:
- Chitranjan, registered in Guwahati, has availed land-line services from BSNL. The telephone is installed in residential premises in Kolkata and the billing address is office of Chitranjan in Guwahati.
 - Digvijay, residing in Maharashtra, is travelling with 'Heera Airlines' aircraft and is provided with movie-on-demand service for ₹ 500 as on-board entertainment during Delhi- Maharashtra leg of a Bangkok-Delhi- Maharashtra flight.
 - Kunwar of Delhi purchased online tickets for Chill water park in Mumbai
 - Maldeo, an unregistered person of Orissa, sends a courier from

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New Delhi to his friend in Ahmedabad, Gujarat while he was on trip to New Delhi.

- (v) Rajyavardhan, a registered person in Ranchi, Jharkhand, buys shares from a broker in Patna on NSE, Mumbai. Determine the place of supply of brokerage service assuming that the location of the recipient of service is available in the records of the supplier of service. **(10 Marks)**

- (b) Product 'X' was imported by Mr. Shardul by air. The details of the import transaction are as follows:

| Particulars | US \$ |
|---|-------|
| Price of 'X' at exporter's factory | 8,500 |
| Freight from factory of the exporter to load airport (airport in the country of exporter) | 250 |
| Loading and handling charges at the load airport | 250 |
| Freight from load airport to the airport of importation in India | 4,500 |
| Insurance charges | 2,000 |

Though the aircraft arrived on 22nd January, the bill of entry for home consumption was presented by Mr. Shardul on 20th January.

The other details furnished by Mr. Shardul are:

| | 20 th January | 22 nd January |
|--|--------------------------|--------------------------|
| Rate of basic customs duty | 20% | 10% |
| Exchange rate notified by CBIC | ₹ 70 per US\$ | ₹ 72 per US\$ |
| Exchange rate prescribed by RBI | ₹ 71 per US\$ | ₹ 72 per US\$ |
| Integrated tax leviable under section 3(7) of the Customs Tariff Act, 1975 | 18% | 12% |

Compute-

- (i) value of product 'X' for the purpose of levying customs duty
(ii) customs duty and tax payable **(4 Marks)**

3. (a) Baruna Associates is the supplier of geysers. Baruna Associates supplied geysers to an unrelated party, Gulab Traders for consideration of ₹ 1,47,500 (inclusive of GST @ 18%). Gulab Traders also gave some materials to Baruna Associates [valuing ₹ 15,000 (exclusive of GST)] as an additional consideration for such supply.

At the same time, Baruna Associates has supplied the same goods to another unrelated person at price of ₹ 1,48,680 (inclusive of GST@18%).

You are required to:

- (1) Determine the value of goods supplied by Baruna Associates to Gulab Traders.

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- (2) What would your answer be if price of ₹ 1,48,680 is not available at the time of supply of goods to Gulab Traders? Explain briefly.

(5 Marks)

- (b) Shanti Niwas Charitable Trust, a trust registered under section 12AB of the Income – tax Act, 1961, provides the following information relating to supply of its services for the month of December:

| Particulars | Amount (₹) |
|---|------------|
| Renting of residential dwelling for use as a residence | 18,00,000 |
| Renting of rooms for devotees (Charges per day ₹ 750) | 6,00,000 |
| Renting of kalyanamandapam (Charges per day ₹ 15,000) | 12,00,000 |
| Renting of community halls and open space (Charges per day ₹ 7,500) | 10,75,000 |
| Renting of shops for business (Charges per month ₹ 9,500) | 4,75,000 |
| Renting of shops for business (Charges per month ₹ 12,000) | 7,50,000 |

Compute the GST liability of Shanti Niwas Charitable Trust for the month of December assuming that the above amounts are exclusive of GST and rate of GST, wherever applicable, is 18%.

Note: The rooms/ Kalyanamandapam/ halls/ open space/ shops owned by the trust are located within the precincts of a religious place, meant for general public, owned by the trust.

(5 Marks)

- (c) Shine & Star India Ltd. imported a consignment from U.S.A (by sea). The value of consignment was ₹ 7,50,000 and total duty payable was ₹ 1,50,000.

Company filed bill of entry for home consumption but before inspection and clearance for home consumption, it found that the goods were damaged.

On filing a representation to the Customs Department, proper officer refused the claim for abatement because goods were already unloaded. The proper officer is in agreement with the claim that the value of goods has come down to only ₹ 1,50,000.

Examine the issue with reference to the relevant statutory provisions and calculate the amount of total duty payable:

Would your answer be different in the above case, if the goods get deteriorated after unloading and examination but before clearance for home consumption, and value comes down to ₹ 7,00,000? **(4 Marks)**

4. (a) Bali Enterprises, registered in Delhi, is engaged in supply of various goods and services exclusively to Government departments, agencies etc. and persons notified under section 51 of the CGST Act, 2017. It has provided the information relating to the supplies made, their contract values and the payment due against each of them in the month of

October, respectively as under:

| S. No. | Particulars | Total contract value (inclusive of GST) (₹) | Payment due in November (₹) |
|--------|--|---|-----------------------------|
| (i) | Supply of stationery to Fisheries Department, Kolkata | 2,60,000 | 15,000 |
| (ii) | Supply of car rental services to Municipal Corporation of Delhi | 2,95,000 | 20,000 |
| (iii) | Supply of a heavy machinery to Public Sector Undertaking located & registered in Uttarakhand | 5,90,000 | 25,000 |

You are required to determine amount of tax, if any, to be deducted from each of the receivable given above assuming the rate of CGST, SGST and IGST as 9%, 9% and 18% respectively. **(5 Marks)**

- (b) Holistic Cosmetics Ltd. has multiple wholesale outlets of cosmetic products in Mumbai, Maharashtra. It receives an order for cosmetics worth ₹ 1,20,000 (inclusive of GST leviable @ 18%) from Raman, owner of a retail cosmetic store in Delhi. While checking the stock, it is found that order worth ₹ 55,000 can be fulfilled from the company's Dadar (Mumbai) store and remaining goods worth ₹ 65,000 can be sent from its Malad (Mumbai) store. Both the stores are instructed to issue separate invoices for the goods sent to Raman. The goods are transported to Raman in Delhi, in a single conveyance owned by Teja Transporters.

You are required to advise Holistic Cosmetics Ltd. with regard to issuance of e-way bill(s). **(5 Marks)**

- (c) Mr. Joseph Brown, a resident and citizen of Germany, visits India on a business tour. He made declaration to the proper officer about his baggage under section 77 of the Customs Act, 1962 for the purpose of clearance. During the scrutiny of the declaration, proper officer found that some of the articles declared in baggage brought with him were prohibited to be entered in India and were detained by the officer.

Although Mr. Brown did not insist to clear those articles, value of those articles was very high and it was a difficult situation for him. You are required to advise any procedure prescribed under customs law to overcome the situation. Give your advice on the basis of relevant statutory provisions. **(4 Marks)**

5. (a) Mr. Shashank intends to start a new manufacturing business in Jaipur. However, he is not able to determine the classification of the goods proposed to be manufactured and supplied by him since the classification of said goods has been contentious. Mr. Shashank read an

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article about advance ruling in the newspaper and decided to apply for advance ruling so as to avoid litigation later.

Mr. Prashank, who is friend of Mr. Shashank is also engaged in the supply of goods similar to which Mr. Shashank proposes to manufacture in Jaipur and Mr. Prashank advised him to apply the same classification as of his, since he has already taken advance ruling order regarding classification of the said goods.

Mr. Shashank's tax consultant also agreed with the advice given by Mr. Prashank. Mr. Shashank also thought it to be a good decision since he was unregistered and thought that he needed to be registered to apply for advance ruling in his name.

You are required to advise Mr. Shashank with respect to following:

- (i) Whether Mr. Shashank and his tax consultant are right and can classify the goods proposed to be supplied by Mr. Shashank on the basis of his friend Mr. Prashank's advance ruling order?
 - (ii) Whether Shashank needs to get registered to apply for advance ruling? **(5 Marks)**
- (b) State the types of offence (cognizable or non-cognizable), prosecution, arrest and bail implications, if any, in respect of the following independent cases pertaining to June:
- (i) 'Bhaskar' fraudulently avails input tax credit of ₹ 200 lakh without any invoice or bill. However, he is yet to utilize the same.
 - (ii) 'Raghav' fraudulently obtains the refund of tax of ₹ 550 lakh. The said tax has been recovered from the buyer also.
- Note: Assume that in above cases, offence, if any, has been committed for the first time. **(5 Marks)**
- (c) Elaborate the provisions relating to the owner's right to deal with warehoused goods under section 64 of the Customs Act, 1962. **(4 Marks)**
6. (a) Briefly discuss the modes of recovery of tax available to the proper officer. **(6 Marks)**
- (b) Explain the scope of circulars and instructions issued by the Board. **(4 Marks)**

OR

- (b) Discuss the power of the officer under GST law of access to business premises under section 71 of the CGST Act, 2017. **(4 Marks)**
- (c) Elaborate the meaning and historical background of "customs". Also elucidate the constitutional entries/provisions which provide the power to make laws relating to customs duty, and who possesses the power to make such laws. **(4 Marks)**