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Mock Test Paper - Series I: July, 2025

Date of Paper: 23rd July, 2025

Time of Paper: 10 A.M. to 1 P.M.

INTERMEDIATE COURSE: GROUP-I

PAPER – 3: TAXATION

Time Allowed – 3 Hours

Maximum Marks – 100

SECTION – A: INCOME TAX LAW (50 MARKS)

Working Notes should form part of the answer. Wherever necessary, suitable assumptions may be made by the candidates and disclosed by way of a note. However, in answers to Questions in Division A, working notes are not required.

The relevant assessment year is A.Y.2025-26.

Division A – Multiple Choice Questions

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.

1. Mr. Suraj aged 38 years, is working in Karim Private Limited as an Assistant Manager-Finance. His yearly pay slip for the financial year 2024-25 is as follows:

<u>Earnings</u>	<u>Total (₹)</u>	<u>Deductions</u>	<u>Total (₹)</u>
Basic Pay	6,34,068	Employee's contribution to Provident Fund	1,14,132
Dearness allowance	1,26,814	Profession tax	2,400
HRA	3,17,040	Income-tax	1,93,400
Transport Allowance	19,200	Net Pay	13,43,278
Personal Allowance	5,09,088		
Children Education Allowance for two children	12,000		
Medical Allowance	15,000		
Bonus	20,000		
Total Earnings	16,53,210		16,53,210

- (a) His employer also contributes equivalent amount of contribution towards provident fund.
- (b) Dearness allowance forms part of retirement benefits.

- (c) He has paid ₹ 55,212 towards mediclaim premium for his parents (aged above 65 years) by account payee cheque.
- (d) He has 3 children, studying in Sandalwood International School. The following are the components of school fees paid for the Academic Session 2024-25:

School Fees Component	Child 1	Child 2	Child 3	Total
Tuition fees	30,000	37,000	40,000	1,07,000
Admission fees	20,000	-	-	20,000
Books, stationery and uniform	8,000	12,000	15,000	35,000
Infrastructure Fund	25,000	30,000	35,000	90,000
Commute cost	8,000	8,000	8,000	24,000
Activity Fees	6,000	7,000	8,000	21,000
Total Fees	97,000	94,000	1,06,000	2,97,000

- (e) Mr. Suraj deposited ₹ 2,00,000 in the bank account of his minor Child 1, ₹ 3,00,000 in the account of minor Child 2, and ₹ 4,00,000 in the account of minor Child 3. The bank paid interest at the rate of 3.5% per annum on each of these deposits. All these transactions were made on 1st April, 2024.
- (f) He has invested ₹ 5,000 in HDFC ULIP and taken a LIC policy for his wife for ₹ 10,000.
- (g) He has invested ₹ 12,500 and ₹ 25,000 towards NPS Tier I A/c and Tier II A/c, respectively.
- (h) He has also donated ₹ 50,000 in PM Cares fund.
- (i) Mr. Suraj invested ₹ 40,000 in listed equity shares of Tree India Limited on 01.03.2020 at the rate of ₹ 200 per share. On 31.12.2024, the company bought back his 100 shares at ₹ 300 per share.
- (j) Mr. Suraj's wife, Mrs. Sushma is a housewife.

From the information given above, choose the most appropriate answer to the following questions –

- (i) Which of the following statements is correct regarding the allowances received by Mr. Suraj if he has opted out of the default tax regime?
- (a) Only medical allowance and children education allowance are fully exempt.
- (b) Only children education allowance is exempt upto ₹ 100 per month per child for two children.

- (c) All allowances received are fully taxable.
 - (d) Only transport allowance and children education allowance are fully exempt.
- (ii) What would be the amount of income chargeable to tax under the head “Salaries” in the hands of Mr. Suraj for the A.Y. 2025-26 if he pays tax under default regime?
- (a) ₹ 16,53,210
 - (b) ₹ 16,26,036
 - (c) ₹ 16,01,036
 - (d) ₹ 16,71,236
- (iii) Determine the amount of tax to be deducted at source by Karim Private Limited Ltd. on the salary paid to Mr. Suraj under default tax regime, if he has not informed about his other income to his employer?
- (a) Yes, the amount of ₹ 1,93,400 deducted as tax at source is correct.
 - (b) No, the correct amount of tax to be deducted at source is ₹ 1,77,120
 - (c) No, the correct amount of tax to be deducted at source is ₹ 1,84,920
 - (d) No, the correct amount of tax to be deducted at source is ₹ 1,99,026
- (iv) Assuming for the purpose of answering this question only that no contribution is made by Mr. Suraj and his employer towards provident fund, what amount of deduction is available to Mr. Suraj under Chapter VI-A for the previous year 2024-25, if he has opted out of the default tax regime under section 115BAC?
- (a) ₹ 2,39,500
 - (b) ₹ 2,14,500
 - (c) ₹ 2,50,000
 - (d) ₹ 2,04,500
- (v) What amount of interest income will be included in the total income of Mr. Suraj for the Assessment Year 2025–26, if he has opted out of the default tax regime?
- (a) ₹ 31,500
 - (b) ₹ 28,500

- (c) ₹ 27,000
 - (d) ₹ 30,000
- (vi) What will be the tax treatment of buy back of shares of Mr. Suraj by Tree India Limited bought?
- (a) ₹ 30,000 is taxable as deemed dividend u/s 2(22)(f) and ₹ 20,000 is long term capital loss in the hands of Mr. Suraj.
 - (b) ₹ 30,000, being the amount received on buy back of shares is exempt in the hands of Mr. Suraj under section 10(34A).
 - (c) ₹ 10,000, being the difference between amount received on buy back and cost of acquisition of shares is taxable as long-term capital gains in the hands of Mr. Suraj.
 - (d) No treatment since buy back of shares is not a transfer.

(6 x 2 = 12 Marks)

2. Mr. Raman, aged 64 years, was not able to provide satisfactory explanation to the Assessing Officer for the investments of ₹ 7 lakhs not recorded in the books of accounts. What shall be the tax payable by him on the value of such investments considered to be deemed income as per section 69?

- (a) ₹ 2,18,400
- (b) ₹ 55,000
- (c) ₹ 5,46,000
- (d) ₹ 54,600

(2 Marks)

3. Which of the following statements is true regarding the liability to pay advance tax?

- (a) Advance tax is payable only if total income exceeds basic exemption limit
- (b) Advance tax liability arises only for those who have income from business or profession.
- (c) Ramesh & Sons, a HUF, has to pay advance tax if the advance tax payable is ₹ 10,000 or more in a financial year.
- (d) Mr. Suresh opting for presumptive taxation under section 44ADA is required to pay advance tax in four instalments

(1 Mark)

Division B – Descriptive Questions

Question No. 1 is compulsory.

*Attempt any **two** questions from the remaining **three** questions.*

1. Mr. Subhash, a manufacturer and distributor of fertilizers and other agricultural products, aged 61 years, provides the following information for the A.Y. 2025-26:

Trading and Profit and Loss Account of Mr. Subhash

Particulars	Amount in ₹	Particulars	Amount in ₹
To Opening Stock	24,21,000	By Sales	3,12,50,100
To Purchases	2,28,00,500	By Closing stock	26,00,100
To Direct expenses	4,12,040		
To Freight inward	2,92,000		
To Gross Profit c/d	79,24,660		
	3,38,50,200		3,38,50,200
To Salaries and wages	17,12,000	By Gross Profit b/d	79,24,660
To General expenses	3,65,000	By Dividend income from Indian companies (Gross)	17,20,000
To Rates and taxes	2,20,000	By Interest received on FDs (Net of tax)	1,08,000
To Interest paid on late payment of GST	2,845	By Rent received	7,20,000
To Income-tax paid for F.Y. 2023-24	3,45,000	By Income-tax refund	18,000
To Interest paid to NBFC	1,20,000		
To Depreciation	1,82,000		
To Net Profit	75,43,815		
	1,04,90,660		1,04,90,660

Additional information:

- (a) The turnover of Mr. Subhash for the financial year ending 31st March 2024 was ₹ 3.08 crores.
- (b) Closing stock of P.Y. 2024-25 was undervalued by ₹ 25,000.

- (c) Rates and taxes include ₹ 5,000 paid towards late filing of his Income-tax return for Assessment Year 2024-25 under section 234F of Income-tax Act, 1961.
- (d) Salaries include ₹ 15,000 paid on single day by way of cash to his accountant.
- (e) Interest paid on loan of ₹ 10,00,000 taken from a Non-Banking Finance company. Out of the loan, amount of ₹ 2 lakhs was used for personal purpose and the balance was used for business purpose. No TDS was deducted while payment of interest.
- (f) Mr. Subhash paid ₹ 45,000 by cheque during the year towards a health insurance premium for himself, his spouse, and his children.
- (g) General expenses include an amount of ₹ 20,000 paid by cheque towards an advertisement published in a souvenir released by a local political party.
- (h) He received an income-tax refund during the year, which includes ₹ 2,000 towards interest.
- (i) Depreciation charged is as per Income-tax Rules, 1962, however, it does not include depreciation on a new machinery purchased and put to use on 23rd September, 2024 for manufacturing activity. The cost of the vehicle is ₹ 3,10,000.
- (j) Advance Tax paid during the year is ₹ 15 lakhs.

You are required to compute the tax liability of Mr. Subhash for the A.Y. 2025-26 under both the regimes. **(15 Marks)**

2. (a) Mr. Rohan furnished the following particulars of his income for the year ended 31.3.2025.

	Particulars	₹
(a)	Income earned from business in Iran which is controlled from Delhi (₹ 65,000 is received in India)	80,000
(b)	Pension for services rendered in India but received in Iran (computed)	24,000
(c)	Dividend from an Oil Company, an Iran based company, received in Iran	15,000
(d)	Interest on money borrowed by Mr. Deepender, a non-resident, for the purpose of investment in shares of XYZ Ltd., an Indian company	55,000

Compute his gross total income for the assessment year 2025-26, if he is:

- (i) Resident and ordinarily resident;

(ii) Resident but not ordinarily resident;

(iii) Non-resident

(6 Marks)

(b) Examine & explain the TDS/ TCS implications in the following cases along with reasons thereof, assuming that the deductees are residents and having a PAN which they have duly furnished to the respective deductors.

(i) Mr. Ram, an individual carrying on business, reported a turnover of ₹ 89 lakhs for the F.Y. 2023-24. In April 2024, he entered into an agreement to hire machinery for use in his business operations for a monthly rent of ₹ 50,000.

(ii) XYZ Limited, having an idle parking lot, opted to lease it through a public bidding process. PQR Ltd, a PSU, emerged as the highest bidder and will utilize the premises for its business operations under the lease arrangement.

(4 Marks)

3. (a) M/s. Aditya Traders, a sole proprietorship concern, owns four machines that were first put to use for business purposes in March 2024. The depreciation on these machines is charged @ 15%.

- The Written Down Value (WDV) of the block as on 1st April 2024 was ₹ 7,70,000
- On 15th July 2024, it sold two of the old machines for ₹10,00,000.
- On 30th December 2024, it acquired a second-hand plant for ₹ 6,10,000 and put it to use for business purposes.

You are required to:

- (i) Determine the claim of depreciation for Assessment Year 2025-26.
- (ii) Compute the capital gains liable to tax for Assessment Year 2025-26.
- (iii) If M/s. Aditya Traders had sold the two machines in July, 2024 for ₹ 15,00,000, will there be any difference in your above workings?

(4 Marks)

(b) Mr. Arjun and Mr. Rohit started constructing independent residential houses on plot of land situated in Delhi. Each house comprises a ground floor and a first floor, having a built-up area of 1,800 sq. ft each. Mr. Arjun commenced construction on 1st April 2022 and completed it on 1st April 2024. He occupied the entire house for his personal residence from the date of completion.

Mr. Rohit also commenced construction on 1st April 2022 and completed it on 30th September 2024. He occupied the ground floor from 1st October 2024 for his own residence and let out the first floor at a monthly rent of ₹ 20,000 for the period from 1st October 2024 to 31st December 2024. The tenant vacated the premises on 31st December 2024 and Mr. Rohit occupied the entire house from 1st January 2025 onwards.

The following additional information is provided:

1. The fair rent and municipal value of each floor (ground and first) is ₹ 1,00,000 and ₹ 72,000 per annum, respectively.
2. Municipal taxes paid: ₹ 8,000 each by Mr. Arjun and Mr. Rohit.
3. Repair and maintenance expenses: ₹ 28,000 by Mr. Arjun and ₹ 30,000 by Mr. Rohit.
4. Housing loans:
 - Mr. Arjun availed a loan of ₹ 15,00,000 @12% p.a. on 01-04-2022.
 - Mr. Rohit availed a loan of ₹ 10,00,000 @10% p.a. on 01-07-2022.
 - No principal repayment was made by either till 31-03-2025.

You are required to compute the income from house property of Mr. Arjun and Mr. Rohit for the A.Y. 2025-26, assuming both Mr. Arjun and Mr. Rohit opt out of the default tax regime. **(6 Marks)**

4. (a) On 14th June 2024, Mr. Rajesh Kumar gifted a sum of ₹ 3,00,000 to his brother's wife (Mrs. Neha). On 12th July 2024, Mr. Rajesh Kumar's brother (Mr. Rakesh) gifted ₹ 5,00,000 to the minor son of Mr. Rajesh Kumar. Both Mrs. Neha and minor son invested the gifted amounts in fixed deposits on 1st August 2024 at an interest rate of 9% per annum. Assume Mrs. Anjali (wife of Mr. Rajesh Kumar) has a higher income than of Mr. Rajesh Kumar's income and she has opted out of the default tax regime.

Examine the consequences of the above under the provisions of the Income-tax Act, 1961.

What would be your answer if Mr. Rajesh Kumar's brother (Mr. Rakesh) gifted ₹ 5,00,000 to Mrs. Anjali instead of minor son. **(6 Marks)**

- (b) Examine with reasons, whether quoting of PAN in the following transactions is mandatory or not, as per the provisions of Income-tax Act, 1961 for A.Y. 2025-26:
- (i) Mr. Arjun makes a cash payment of ₹ 50,000 to Hotel Vista, Dehradun against a bill raised by the hotel.
 - (ii) Ms. Kavita enters into a contract for the purchase of debentures, for a value of ₹ 1,85,000.
 - (iii) Mr. Ramesh makes a payment of ₹ 57,000 for the purchase of units of a mutual fund.
 - (iv) Ms. Sneha makes a payment for the purchase of immovable property valued at ₹ 9,50,000. Stamp duty value of the property is ₹ 9,75,000.

(4 Marks)

OR

- (b) Mr. Shahid, an individual who is a resident and ordinarily resident in India, has earned a salary income of ₹ 8,25,000 during the Financial Year 2024-25. He is eligible to claim deductions under section 80C, 80D and 80G amounting to ₹ 2,75,000. On 30th July, 2025, he approaches you for assistance in filing his return of income.

As a tax consultant, what would be your advice regarding the filing of his return of income?

What will be your advice if he approaches you on 1st August, 2025.

Note - The due date of filing return of income for A.Y. 2025-26 is 31st July, 2025. Ignore interest u/s 234A, 234B and 234C.

(4 Marks)

SECTION B – GOODS AND SERVICES TAX (50 MARKS)

QUESTIONS

- (i) *Working Notes should form part of the answers. However, in answers to Questions in Division A, working notes are not required.*
- (ii) *Wherever necessary, suitable assumptions may be made by the candidates, and disclosed by way of notes.*
- (iii) *All questions should be answered on the basis of the provisions of the CGST Act, 2017 and the IGST Act, 2017 as amended by the Finance (No. 2) Act, 2024 including significant notifications and circulars issued and other legislative amendments made, which have become effective up to 28.02.2025.*

Division A - Multiple Choice Questions (MCQs)

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.

Total Marks: 15 Marks

Case Scenario - I

M/s. Rajnath & Co., a registered supplier under GST, is dealing in supply of taxable goods in the State of Karnataka.

The firm had opted for Composition Scheme from April month of last financial year. Its turnover crossed ₹ 1.50 crores on 9th May of current financial year and had opted for withdrawal of composition scheme on the said date.

Rajnath & Co. removed goods on 10th June for delivery to Chandra & Co. on 'Sale or Return Basis'. Chandra & Co. accepted the goods vide its confirmation mail dated 15th December.

The firm has paid GST for various items during the month of August. It is comprised of the following:

- (a) GST paid on input services intended to be used for personal purposes – ₹ 12,000
- (b) GST paid on purchase of Motor Vehicle for business use (being a two-wheeler having engine capacity of 25CC) – ₹ 9,000
- (c) GST paid on purchase of computer – ₹ 19,000

(GST portion was included as part of cost to claim depreciation under Income-tax Act, 1961)

During May, Rajnath and Co. had reversed ITC of ₹ 10,000 for not making payment to Vendors within the time prescribed under CGST Act, 2017. This pending payment was cleared in the month of August.

Out of purchases made and ITC availed during earlier months, the following information is made available as on September:

Supplier Name	Payment is due for (Number of days)	Related ITC Component
XYZ	145	₹ 13,000
ABC	199	₹ 15,000
PQR	99	₹ 20,000

Rajnath & Co received accounting services from Prabhu & Co., an associated enterprise, located in Sri Lanka. Prabhu & Co. issued invoice for the service on 1st September, which was entered by Rajnath & Co. in its book on 10th October. But payment was made on 30th September.

All the supply referred above is intra-State unless specified otherwise. Conditions applicable for availment of ITC are fulfilled subject to the information given above.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 1 to 5 below:

1. Rajnath & Co. needs to furnish a statement containing details of stock of inputs/ inputs held in semi-finished / finished goods on the withdrawal of composition scheme by _____
 - (a) 9th May
 - (b) 23rd May
 - (c) 8th June
 - (d) 7th July
2. In respect of the goods sent on sale or return basis, Rajnath & Co. shall issue the invoice by _____
 - (a) 10th June
 - (b) 10th September
 - (c) 10th December
 - (d) 15th December

3. Determine the amount of eligible input tax credit that can be availed by Rajnath & Co for the month of August?
 - (a) Nil
 - (b) ₹ 19,000
 - (c) ₹ 22,000
 - (d) ₹ 50,000
4. Compute the amount of ITC to be reversed for the month of September. Ignore interest liability, if any.
 - (a) Nil
 - (b) ₹ 28,000
 - (c) ₹ 15,000
 - (d) ₹ 13,000
5. Time of supply in respect of service imported by Rajnath & Co from its Associated Enterprise is _____
 - (a) 1st September
 - (b) 30th September
 - (c) 1st October
 - (d) 10th October

(5 x 2 Marks = 10 Marks)
6. LNT Ltd. generated e-way bill on 12th February at 14.00 hrs. It transported over-dimensional cargo for a distance of 100 km. The validity period of the e-way bill will expire on _____ if there is no extension of the same.
 - (a) Midnight of 13th - 14th February
 - (b) Midnight of 17th - 18th February
 - (c) At 14.00 hrs. of 13th February
 - (d) At 14.00 hrs. of 14th February

(2 Marks)
7. Mr. Naresh, a supplier of readymade garments issued an invoice to a customer and erroneously charged a higher value by ₹ 42,000. Such an invoice was issued on 28th October. Which document is required to be issued by the company in respect of the invoice issued on 28th October?
 - (a) Debit note

- (b) Credit note
(c) Bill of supply
(d) Revised Tax invoice **(2 Marks)**

8. 'Truth is God', a religious trust u/s 12AA of the Income-tax Act, 1961, provides service by way of renting of premises within the precincts of a religious place which is exempt upto ₹ _____.

- (a) ₹ 999 per day
(b) ₹ 1,000 per day
(c) ₹ 9,999 per day
(d) ₹ 10,000 per day **(1 Mark)**

Division B - Descriptive Questions

Question No. 1 is compulsory.

Attempt any two questions out of remaining three questions.

Total Marks:35 Marks

1. (a) Sharkfin Limited, a registered dealer in Patna (Bihar), is engaged in various types of supplies. It is not engaged in renting of cars business. The company provided the following details for the month of January, 2024.

Sl. No.	Particulars			Amount in ₹
(i)	Outward supply of goods made during the month to various non-related persons:			As given in particulars column
		Particulars	Market value (₹)	
	a.	in the State of Bihar (Intra-State)	3,00,000	
	b.	to other States (Inter-State)	7,50,000	
(ii)	The company pledged its 5% equity shares to the merchant banker for the purpose of proposed initial public offer.			
(iii)	Stock transfer of goods worth ₹ 58,000 without consideration to its branch at Gaya (Bihar). Branch has			

	been declared as an additional place of business in the registration certificate.	
(iv)	Outward supply of services of milling of paddy into rice (Intra-State)	2,00,000
(v)	Outward supply of services of giving trucks on hire to a Governmental authority (Intra-State)	1,50,000

Additional Information:

- (i) All the amounts given above are exclusive of taxes, wherever applicable.
- (ii) Regarding pledging of shares, the face value of shares is ₹ 5,00,000. The market value of shares is ₹ 8,00,000.
- (iii) Rate of GST applicable on various supplies are as follows:

Nature of supply	CGST	SGST	IGST
Car rental service	2.5%	2.5%	5%
Transportation of passengers by air	2.5%	2.5%	5%
All other inward and outward supplies	9%	9%	18%

You are required to calculate the total output tax liability of Sharkfin Limited for the month of January, 2024. **(10 Marks)**

- (b) Green Pines Ltd., Delhi, a registered supplier, manufactures taxable goods. It provides the following details of taxable inter-State supply made by it during the month of March.

S. No.	Particulars	Amount (₹)
(i)	List price of taxable goods supplied inter-State (exclusive of taxes)	15,00,000
(ii)	Price linked subsidy received from the Central Government for supply of taxable goods to Government School (exclusively related to supply of goods included at S. No. 1)	2,10,000
(iii)	Price linked subsidy received from an NGO for supply of taxable goods to an old age home (exclusively related to supply of goods included at S. No. 1)	50,000
(iv)	Tax levied by Municipal Authority	20,000
(v)	Packing charges	15,000

(vi)	Late fee paid by the recipient of supply for delayed payment of consideration (Recipient has agreed to pay ₹ 6,000 in lump sum and no additional amount is payable by him over and above such amount)	6,000
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The list price of the goods is net of the two subsidies received. However, the other charges/taxes/fee are charged to the customers over and above the list price.

Calculate the total value of taxable supplies made by Green Pines Ltd. during the month of March. Rate of IGST is 18%. **(5 Marks)**

2. (a) Strong Health Medical Centre, a clinical establishment, offers the following services:

- (i) Reiki healing treatments.
- (ii) Plastic surgeries. One such surgery was conducted to repair cleft lip of a new born baby.
- (iii) Air ambulance services to transport critically ill patients from distant locations to the Medical Centre.
- (iv) Palliative care for terminally ill patients. On request, such care is also provided to patients at their homes. (Palliative care is given to improve the quality of life of patients who have a serious or life-threatening disease but the goal of such care is not to cure the disease).
- (v) Alternative medical treatments by way of yoga.

Strong Health Medical Centre also operates a cord blood bank which provides services in relation to preservation of stem cells.

Strong Health Medical Centre is of the view that since it is a clinical establishment, all the health care services provided by it as well as all the taxable services provided to it are exempt from GST.

You are required to examine the situation in the light of relevant statutory provisions. **(5 Marks)**

- (b) (i) Sahdev & Sons, a registered partnership firm located in Maharashtra, hires a goods transport agency (GTA) for transporting industrial raw materials from Gujarat to their factory. The GTA has opted to pay GST under the forward charge mechanism at the rate of 12% and issues a tax invoice. Discuss who is liable to pay GST in this case and why, as per the relevant provisions of GST law.
- (ii) Manmohan Enterprises has two registered places of business in Delhi. Its aggregate turnover in the preceding financial year for both the places of business is ₹ 120 lakh. It wishes to pay tax under composition levy, under

section 10(1) & 10(2) of the CGST Act, 2017, for one of the places of business for the current financial while continuing paying under normal levy for other. You are required to advice Manmohan Enterprises whether he can do so? **(5 Marks)**

3. (a) Determine the effective date of registration under CGST Act, 2017 in respect of the following cases with proper explanation:
- (i) The aggregate turnover of Nakul Industries of Mumbai has exceeded ₹ 40 lakh on 1st August. Nakul Industries manufactures LED TVs in Mumbai and sells them in Pune. It submits the application for registration on 20th August. Registration certificate granted on 25th August.
 - (ii) Agarwal Teleservices is an architect in Lucknow. Its aggregate turnover exceeds ₹ 20 lakh on 25th October. It submits the application for registration on 27th November. Registration certificate is granted to it on 5th December. **(6 Marks)**
- (b) RKT Caretakers, a registered person, provides the services of repair and maintenance of electrical appliances. On April 1, it has entered into an annual maintenance contract with P for its Air Conditioner and Washing Machine. As per the terms of contract, maintenance services will be provided on the first day of each quarter of the relevant financial year and payment for the same will also be due on the date on which service is rendered. During the year, it provided the services on April 1, July 1, October 1, and January 1 in accordance with the terms of contract. When should RKT Caretakers issue the invoice for the services rendered? **(4 Marks)**
4. (a) Mrs. Neelam, an unregistered person from Punjab, purchases a washing machine from HomeEquip Store, which is an E-commerce platform registered in Delhi. She mentions a billing address in Punjab but requests delivery to her friend's address in Haryana. The invoice records only the billing address in Punjab and no mention of the delivery address.
- Determine the place of supply and justify your answer with legal backing from GST provisions. **(4 Marks)**

Or

- (a) What is the place of supply for mobile connection? Can it be the location of supplier? **(4 Marks)**
- (b) Mr. Abhishek is engaged in the business of trading of mobiles. He is eligible for composition scheme and has opted for the same. He seeks your advice for records which are not required to be maintained by him as composition taxable person. **(6 Marks)**

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