



स्वाध्याय

SWADHYAY

GST Work Book for Induction Courses



**NATIONAL ACADEMY OF CUSTOMS,
INDIRECT TAXES & NARCOITCS,
ZONAL CAMPUS BHOPAL**



For Departmental Use Only

संजय कुमार अग्रवाल
अध्यक्ष
Sanjay Kumar Agarwal
Chairman

75
आज़ादी का
अमृत महोत्सव



सत्यमेव जयते



भारत 2023 INDIA
सत्यमेव जयते
ONE EARTH-ONE FAMILY-ONE FUTURE

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

13th May, 2024

DO No. 20/News Letter/CH(IC)/2024

Dear *Colleague*,

Last week, I visited Mumbai and interacted with the senior officers of the Zones and Directorates located there. Such interactions provide crucial feedback towards the implementation of tax policies, identifying bottlenecks, and addressing emerging challenges in the field. It also helps me in evaluating the performance of the zones, identifying areas for improvement, and streamlining processes. After my visit, I have come back to Delhi with a far better understanding of the local operations at Nhava Sheva Port and the needs of the Zones and Directorates in Mumbai.

Furthermore, I held sessions with the trade associations as well as the officers' associations. Both these sessions were informative and gave me confidence that the stakeholders are appreciative and aligned towards the objectives of the Department.

I have, in the past, highlighted the importance of capacity building. The initiative of NACIN Bhopal - हर बुधवार GST वार - has recently crossed 100th episode in the series. It is an immensely popular initiative which is both informational and educative. NACIN Bhopal has also prepared induction training material by releasing the book "ABCD of GST" which will be very useful for newly recruited officers.

In enforcement, using comprehensive data analytical tools on HSN, trend analysis and supply chain analysis, the Panchkula Zone cracked down on non-existent entities dealing mainly in iron and steel, metal/ plastic waste and scrap items. In a coordinated effort by various CGST Commissionerates of the Zone, 73 GSTIN(s) were found to be non-existent. These firms had issued bogus bills to the

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(GST Work Book for Induction Courses)

**NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES &
NARCOTICS, ZONAL CAMPUS, BHOPAL**

PREFACE

"Give me 6 hours to chop down a tree and I would spend the first 4 hours sharpening my axe."

- Abraham Lincoln

The general feedback we received from previous Induction trainee officers is that the training should be made more practical. The inspectors working in areas of field formation like range, etc should be equipped with practical knowledge to handle day-to-day work. We have already published the book 'ABCD of GST' as course material for induction training and it explains some basic concepts of GST in detail. The book was well received not only by newly recruited inspectors, but also by other stakeholders. 'स्वाध्याय' is our attempt to provide practical experience to induction trainee officers during training. This workbook of GST is designed, while keeping in mind the situations field officers have to face when discharging their duty. Situations like drawing *panchnama* during search operations, drafting SCNs, desk reviews for audits, scrutiny of returns, real life issues related to classification & valuations, etc are covered in this workbook. Each chapter is divided into two parts; questions are related to concepts and problems are related to practical situations.

It is expected that after their theory session, the trainee officers will solve the relevant chapter of this workbook. We have already introduced things like workshops, field attachments etc in training module to impart practical training to newly recruited inspectors. For trainee officers, this workbook will further enhance their experience of practical training. 'स्वाध्याय' means self-study and Ekalavya is example of how one can be a master of skills by self-practises. I am confident that this work book, 'स्वाध्याय' will help trainee officers to sharpen their skills before joining field formations. A lot of hard work has gone into the making of this book. I sincerely thank my NACIN team, especially Shri Pranesh Gupta, Additional Director, Shri Gopal Singh AD, Bharat Kumar Tamrakar AAD, Kaushik Deb AAD and Sanjay Goyal AAD for their efforts. I hope that this workbook of GST will be well appreciated by all stake holders.

For Feedback or suggestions, please write us at nacembho-mp@gov.in.

July 1st, 2024

(Milind R. Lanjewar)

Additional Director General

NACIN, ZONAL CAMPUS, BHOPAL

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Disclaimer:

This material is prepared for training purpose & strictly for departmental circulation only. For legal provisions one may refer to CGST Act read with rules & circulars.

1. REGISTRATION QUESTIONS

1. What are the advantages of registration under GST? Please explain.

2. What is the threshold limit for registration under GST? Under what circumstances the registration has to be obtained irrespective of the threshold limit?

3. Under what circumstances registration can be cancelled?

4. Which documents need to be verified during verification of the application or before issuance of registration no.?

5. Which fields cannot be amended using the application for Amendment of Registration?

6. What is GSTIN? What do its characters denote?

REGISTRATION PROBLEMS

1. A person starts a restaurant in the state of Madhya Pradesh and he serves food only within his premises. Does he need to obtain a GST registration? When should he apply?

2. A person starts a small business of trading of Kirana in the state of Madhya Pradesh in a town near Uttar Pradesh border. He also supplies goods through home delivery to the customers including who reside in Uttar Pradesh. His turnover is 15 lakhs. Does he need to obtain a GST registration? When should he apply?

3. What are the GSTIN nos. of the supplier and the buyer in the invoice given below? Also, explain what do these GSTIN nos. indicate?

Tax Invoice

Original for Recipient

Supplier: XYZ Ltd. State: Jharkhand State Code: JH - 20 GSTIN: 20QX00C9424D1Z5	Details of Invoice: Invoice Number: 17-18/JH/97 Invoice Date: July 26, 2017 Invoice Amount: INR 47,925.00 Reverse charge applicable: No
Details of Buyer (Bill To): ABC Ltd. State: Rajasthan - 757166 State Code: RJ - 08 GSTIN: 08AK00X6349P1ZL	Details of Consignee (Shipped To): State: Rajasthan - 757166 State Code: RJ - 08 GSTIN: 08AK00X6349P1ZL

#	Description			Taxable Value	IGST		Total
	HSN/ SAC	Qty	Unit Rate		Rate	Amount	
1	OTHR BLCHD WOVN FBRCS WGHNG >200 G/M2			12,096.00	18.00	2,177.28	14,273.28
	521222	9.00 GMS	1,344.00				
2	OTER BEANS DRIED & SHLD			7,742.00	18.00	1,393.56	9,135.56
	071339	7.00 UNT	1,106.00				
3	GLAZIERS & GRAFTING PUTY, RESIN ELEMNTS NON RFRCTRY SRFCNG PRPN FR FLOORS, WALL ETC			9,345.00	28.00	2,616.60	11,961.60
	321490	7.00 CCM	1,335.00				
4	OTHER, FRESH OR CHILLED			7,567.00	28.00	2,118.76	9,685.76
	020735	7.00 BTL	1,081.00				
5	OTHER COSMETIC & TOILT PRPN N E S			2,241.00	28.00	627.48	2,868.48
	33079090	3.00 MLT	747.00				
Total Amounts (INR)				38,991.00		8,933.68	47,924.68
						Rounding	0.32

Invoice Total (in figures): INR 47,925.00

Invoice Total amount in words: Forty seven thousand, nine hundred and twenty five

You have not specified any notes that should appear in the Invoice. Please customize this information in the following page <https://my.gstzen.in/~demo/a/gstins/1/update/>

www.cloudzen.in CIN: ABCD....	E&OE Authorized Signatory CloudZen Software Labs Pvt. Ltd.
----------------------------------	--

4. Mr. ABC applies for GST registration. He fails to undergo authentication of Aadhaar number. Can he submit his application? Can he get the registration? What is the process?

5. A firm started its business of supply of goods in Bhopal (M.P.). Its-

Taxable Turnover is Rs. 19 Lacs

Exempted Turnover is Rs. 10 Lacs

Zero Rated Turnover from its another unit in Chhattisgarh is Rs. 10 Lacs

Job Work Turnover is Rs. 5 Lacs

What is the aggregate turnover? Does it need to get GST registration?

4. Explain the term “pure agent “. What is its relevance for valuation purpose in GST?

5. How valuation is done in cases when a person in buying and selling second hand goods?

VALUATION PROBLEMS

1. Mr. X has sold electronic goods to Mr. Y for Rs. 100000/- Mr. Y has paid Rs 10000/- as transportation and packaging charges. Mr. X has provided special boxes for electronic goods as per request of Mr. Y and charged Rs. 7000/- from him. Calculate transaction value in this case.

2. M/s ABC is manufacturer of plastic materials. XYZ is dealer and has purchased plastic materials worth Rs. 50000/- from M/s ABC. The transportation cost is Rs. 4000/- and transit insurance is Rs. 1000/-. As per agreement, M/s ABC has given discount of 5% of the price. However, after receipt of the goods, XYZ pursued for further discount of Rs. 3000/- and negotiated successfully. Calculate the transaction value in this case. Give the relevant clause of section or rules to justify inclusion or exclusion.

3. M/s A is manufacturer of water heater with brand name. Mr. B is dealer and has purchased 100 units of water heater from M/s A at unit price of Rs. 5000/-. As authorized dealer and for using brand name of M/S A in his shop, Mr. B is paying royalty charges at 1%. Due to bulk purchase of 100 units M/s A has given quantity discount of 3 units as per agreement. It was mandatory for M/S A to test water heater before supplying it to anyone. These water heaters were tested at Lab and Mr B has paid Rs 10000/- as testing charges. There was a delay of payment for Mr. B and hence penalty of Rs. 25000/- was charged by M/s A. Calculate the transaction value and quote relevant legal provisions.

4. Mr. Ram has sold 100 units of liquid detergent bottles to Shyam at rate of Rs 100/bottle. Mr. Ram has sold same quantity of bottles to Mr. Maruti at Rs. 150/bottle. The balance sheet indicates that Shri Shyam has given interest free loan of Rs. 500000/- to Mr. Ram. Whether the value declared by Mr. Ram in case of transaction with Mr. Shyam can be accepted as transaction value? If not, how to calculate transaction value in such scenario.

5. Dealer A has sold TV to Dealer B and got set top box from him. Dealer B has paid Rs. 50000/- to Dealer A and cost of set top box is Rs 5000/-. Specify under which rule the value of supply will be calculated in this case and determine value.

6. M/s Fly high is a travel agent who has sold air tickets from Bhopal to Mumbai and then from Mumbai to Dubai to Mr. Ajay. The basic fare in from Bhopal to Mumbai was Rs. 5000/- and in case of Mumbai to Dubai basic fare was Rs. 50000/-. Calculate the assessable value in this case by quoting relevant rule.

4. What is the meaning of dashes (-, --, ---) at the beginning of the description of a group of items as mention in GST tariff 2017.

5. How services are classified under GST? What is SAC?

CLASSIFICATION UNDER GST- PROBLEMS

1. Explain it with reason

a) Cycle without tyre is still classified as cycle

b) Plastic name plate designed for motor vehicle is classified as “accessory of motor vehicle” and not as “other article of plastic”

c) Pen stand with clock is classified as pen stand (with clock) and not as clock (with pen stand).

d) Ayurvedic Dantmanjan is prepared as per text book on ayurvedic system of medicine but it is classified as toiletry/cosmetics and not as ayurvedic medicine.

2.4902: Newspapers, journals and periodicals, whether or not illustrated or containing advertising materials:

490210 - Appearing at least four times a week:

4902 10 10 --- Newspapers

4902 10 20 --- Journals and periodicals

490290 - Other:

4902 90 10 --- Newspapers

4902 90 20 --- Journals and periodicals

Please classify a newspaper published fortnightly

3. Whether the services of elephant or camel ride, rickshaw ride and boat ride should be classified under heading 9964 (as passenger transport service- rate 18%) or under the heading 9996 (recreational, cultural and sporting services- rate 28 %) treating them as joy rides? Explain it with reason.

4. Hospitals charge, the Hospital asked 10,000/- from the patients for consultation etc. but they pay to the Consultants/technician only 7500/- and keep the balance for providing ancillary services which include nursing care, infrastructure facilities, paramedic care, emergency services, checking of temperature, weight, blood pressure etc. Will GST be applicable on such money, explain with SAC.

5. Please specify applicable GST rate with SAC on following restaurant related services

- a. Outdoor catering
- b. takeaway and delivery services
- c. Food items supplied to government departments, defense forces, public hospitals, and educational institutions
- d. Restaurant with liquor license or with AC facility.

6. Please specify applicable GST rate with HSN on following related goods

- a. Babies Garments etc. of Cotton Including Hoodie, Readymade Garment, Underwear/ Underpants

- b. Trousers, Shorts etc. Of Synthetic Fibers, Products Including Pants, Sports Garments

- c. Men's or Boys Suits, Ensembles, Jackets, Blazers, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swim Wear)

- d. Readymade garments of sale value not exceeding Rs. 1000 per piece

- e. Readymade garments of sale value exceeding Rs. 1000 per piece

- f. Footwear of sale value below Rs.1000 per pair

- g. Footwear of sale value exceeding Rs.1000 per pair

- h. Shoe polishes and creams

7. Please specify applicable GST rate with HSN on following goods

- a. Wheat flour (other than pre-packaged and labelled))

- b. Wheat flour (Pre-Packaged & labelled branded)

c. Cakes and pastrie-s

d. Butter

e. Bread

f. Aerated drinks containing fruit flavor

g. Fruit juice-based drinks

3. What is an ITC mismatch? What is the consequence of ITC mismatch?

4. What is ITC Reversal under GST? Explain the specific conditions under which ITC Reversal is required.

5. Explain the manner of utilization of integrated tax, central tax and state tax?

6. Explain the conditions prescribed in respect of inputs/ capital goods sent for job work? Also explains the tax liability, if the goods have not been returned in stipulated time period.

INPUT TAX CREDIT PROBLEMS

Question 1: ABC Ltd., purchased a machinery on August 12, 2019 for Rs.12 lakhs (excluding GST). The company put the machinery to use after the purchase and availed ITC for the eligible amount. The machinery was sold as second-hand machinery on May 14, 2020 for Rs.9 lakhs. During purchase as well as sale of the machinery, the GST rate applicable was 18%. Assuming that there was no change in legal position, Discuss the steps which ABC Ltd., is required to take at the time of sale of the second-hand machine. Briefly state the statutory provisions involved. (Assuming that the taxpayer has not claimed depreciation on the tax component of the cost of capital goods under Income tax Act 1961)

Question 2 : XYZ Ltd, having its head office at Mumbai, is registered as Input Service Distributor (ISD). It has three units in different cities situated in 'Mumbai', 'Jabalpur' and 'Delhi' which are operational in the current year. XYZ Ltd. furnishes the following information for the month of July 2020:

- (i) CGST paid on services used only for Mumbai Unit: Rs. 3,00,000
- (ii) IGST, CGST & SGST paid on services used for all Units: Rs.12,00,000
- (iii) Total turnover of the units for the previous financial year is as follows:

Unit	Turnover (Rs.)
Total Turnover of three units	Rs. 10,00,00,000
Turnover of Mumbai unit	Rs. 5,00,00,000
Turnover of Jabalpur unit	Rs. 3,00,00,000
Turnover of Delhi unit	Rs. 2,00,00,000

Determine the credit to be distributed by XYZ Ltd. to each of its three units.

Question 3: Mr. A purchased services from Mr. B on 1st May, 2018 and fulfilled all the conditions for availing the ITC. He availed the credit in the May Month i.e. in its GSTR – 3B which was filed on 15th June, 2018. He made the payment to Mr. B on 31st December, 2018. Answer the following questions.

- (i) Can recipient claim the credit even if he has not made the payment to supplier within 180 days?
- (ii) what interest rate Mr. A need to repay the credit wrongly availed?
- (iii) after making the payment on 31st December 2018, can Mr. A reclaim input tax credit?
- (iv) is there any time limit for re-availing the credit?

Question 4: Loyal Company Ltd. of Mysore is a manufacturer and registered supplier of machine. It has provided the following details for the month of July, 2020. Details of GST paid on inward supplies during the month:

Particulars	GST paid (Rs.)
Health insurance of factory employees as required by Factory Act	20,000
Raw materials for which invoice has been received and GST has also been paid for full amount but only 50% of material has been received, remaining 50% will be received in next month	18,000
Work contractor's service used for installation of plant and machinery.	12,000
Purchase of manufacturing machine directly sent to job worker's premises under challan	50,000
Purchase of car used by director for the business meetings only	35,000
Outdoor catering service availed for business meetings	18,000

Loyal Company Ltd. also provides service of hiring of machines along with man power for operation. As per trade practice machines are always hired out along with operators and also operators are supplied only when machines are hired out. Receipts on outward supply (exclusive of GST) for the month of July, 2020 are as follows:

Items	Outward Supply (Rs.)
-------	----------------------

Hiring receipts for machine	5,25,000
Service charges for supply of man power operators	2,35,000

Assume all the transactions are inter State and the rates of IGST to be as under:

1. Sale of machine 5%
2. Service of hiring of machine 12%
3. Supply of man power operator service 18%

Compute the amount of ITC available and also the Net GST payable for the month of July 2020 by giving necessary explanations for treatment of various items. If Opening balance of input tax credit is Nil.

Question 5: ABC Pvt. Ltd a registered person supplying taxable goods in Jaipur has opted to pay tax on composition scheme under section 10 with effect from 01.12.2023. It provides the following information relating to balance of input tax credit lying as on 31.11.2023:

1. Inputs lying in stock as such valued at Rs. 76,000 (includes CGST & SGST @ 18%)
2. Input tax on capital goods purchased on 01.05.2023 is Rs. 88,000
3. Balance in Electronic credit ledger is Rs. 1,55,000

Determine whether ABC Pvt. Ltd is eligible for input tax credit lying on 01.12.2023.

Question 6: A garment factory receives a government order for making uniforms for a commando unit. This supply is exempt from tax under a special notification. The fabric is separately procured for the supply, but thread and lining material for the collars are the ones which are used for other taxable products of the factory. The turnover of the other products of the factory and exempted uniforms in July is Rs. 4 crore and Rs. 1 crore respectively, the ITC on thread and lining material procured in July is Rs.5000 and Rs. 15000 respectively. Calculate the eligible ITC on thread and lining material.

5. REFUND QUESTIONS

Q 1. What type of Refunds can be filed in GST RFD 01 Form? What is the time line to file GST RFD 01? Also find out the relevant date in respect of each type of GST Refund?

Q.2. Is there any timeline for sanctioning of refund? Can refund be withheld by the department?

Q 3. Explain the Principle of unjust enrichment? Whether it will be applicable in GST Refund? How will the applicant prove that the principle of unjust enrichment does not apply in his case?

Q 4. Can refund of compensation cess in case of export against payment of IGST be allowed?

Q.5 Can erroneous refund can be demanded/recovered? Please state the relevant Sections of CGST Act 2017 for recovery of erroneous refund?

Refund Problems

1. During the month of June,2022 to August,2022 M/s ABC Ltd has made Zero rated supply of goods and services valued Rs. 25,00,000/- to USA, made Intra-State supply of goods valued Rs. 40,00,000/- on payment of due GST @18% of Rs. 7,20,000/- and has also paid GST Rs. 25,000/- on Transportation expenses of Rs. 5,00,000/-under RCM. Further they have made non-GST/exempted supply of goods Valued Rs. 5,00,000/-. ALL Bank realization Certificates towards said Zero rated supply without payment of GST have already been received by the unit. As per GSTR 2B, GSTR3B, Electronic Credit ledger of said unit for the period June,2022 to August,2022 they have availed Input Tax credit Rs. 11,70,000/- on inward supply of inputs & Input services and ITC Rs. 25,000/- availed of GST paid under RCM. The unit has filed refund claim along with required documents and undertakings. **Please explain stepwise action to be taken by the Competent Authority for processing of refund application (RFD 01) filed by the party and calculate admissible refund amount as per formula prescribed under notification no. 14/2022-Central Tax dated 5th July 2022 to be sanctioned.**

2. M/s ABC Ltd is engaged in manufacture and outward supply of Water Pump (HSN 84133030) to their customers on payment of GST. As per their Monthly

GSTR3B returns for the period from March, 2022 to June,2022 they have supplied Water Pump to their Customer on payment of due GST through and Electronic Cash/Credit ledger.

Details of month wise GST liabilities and payment thereof are as under: -

Sr. no	Month	Taxable value	GST @18% (CGST + SGST) Payable	GST (CGST + SGST) Paid	Remarks
1	March,2022	5,00,000	90,000	90,000	Paid through electronic cash ledger
2	April,2022	8,00,000	1,44,000	1,44,000	Do
3	May,2022	10,00,000	1,80,000	1,80,000	Paid through electronic credit ledger
4	June,2022	22,00,000	3,96,000	3,96,000	Do

As per GSTR1 for the month of June,2022 actually the taxpayer has supplied Water Pump valued Rs.12,00,000/- wherein GST liability Rs. 2,16,000/- was required to be paid but the taxpayer by mistake have again considered taxable values Rs. 10,00,000/- of May,2022 in taxable value for the month of June,2022 in GSTR3B and paid total GST Rs. 3,96,000/- through ITC account which resulted in double payment of GST for the month of May,2022. **Please explain whether party is eligible for refund claim of GST paid twice for the month of May,2022 and if yes, under which mode sanctioned refund amount will be paid to the party?**

3. M/s XYZ, an Export Oriented Unit, situated at Bhopal during the month of July,2022 have procured Capital Goods valued Rs. 50,00,000/- from domestic market under EPCG Scheme and installed it in their premises for manufacture of goods to be exported. The supplier of such Capital Goods has charged and collected GST @ 18% i.e. Rs.9,00,000/- (CGST Rs. 4,50,000/- + SGST Rs. 4,50,000/-) from recipient i.e. M/s XYZ, an Export Oriented Unit, situated at Bhopal. **Please explain whether supplier or recipient of such capital Goods is eligible for filing Refund claim. Also explain condition and process of filing of refund claim?**

4. M/s ABCD Ltd, at Bhopal was a trader of Electronic Goods. Due to some personal reason, he had closed his business since 01.04.2023 and there was nil balance of stock. After payment of all due GST liability the said unit has filed his monthly return for the month of March,2023 on 20.04.2023. There was balance of unutilized ITC amounting to Rs. 5,00,000/- (i.e. IGST Rs. 3,00,000/- + CGST Rs.1,00,000/- + SGST Rs. 1,00,000/-) and cash amounting to Rs.4,00,000/- (i.e. IGST Rs. 2,00,000/- + CGST Rs.1,00,000/- + SGST Rs. 1,00,000/-) in their Electronic Credit ledger and Electronic Cash ledger respectively. As per Demand register available in Division as well as in Range Office there is recoverable arrears of revenue amounting to Rs. 1,00,000/- (i.e. CGST Rs.50,000/- + SGST Rs. 50,000/-) is pending against the party. **Please explain whether party is eligible for refund claim of balance amount lying in their Electronic Credit ledger and Electronic Cash ledger. Also explain how much refund may be sanctioned and paid to the applicant?**

5. An unregistered buyer M/s X paid a premium of Rs. 1,00,000/- plus 18% GST for an long term insurance policy and the policy is subsequently terminated prematurely due to any reason. Further, the time period for issuing credit notes have already expired. The Insurance Company vide its letter has refunded the premium of Rs. 1,00,000/- only without GST.

(i) Whether the unregistered buyer is eligible for refund of GST?

(ii) If yes, please explain the process as per GST Act/Rules/Circulars ?

6. Please see the following details of M/S ABCD Ltd. carefully-

Details of outward supplies			
Particulars	Value	GST rate	GST (Rs)
Turnover of Inverted Duty Structure	500 Lakh	5%	25 Lakh
Turnover of other Supply @28%	700 Lakh	28%	196 Lakh
Total ITC	1200 Lakh		221 Lakh
Details of inward supplies			
Inward of Goods @5%	100 Lakh	12%	12 Lakh
Inward of Goods @28%	200 Lakh	28%	56 Lakh
Inward of Services @18%	100 Lakh	18%	18 Lakh
Inward of Capital Goods@28%	50 Lakh	28%	14 Lakh
Total ITC	450 Lakh		100 Lakh

M/S ABCD Ltd Bhopal has filed refund claim in the category ITC accumulated due to inverted tax structure. From the above table please calculate:

1. NET ITC-
2. Adjusted Turnover-
3. Inverted Turnover-
4. Maximum Refund to be sanctioned-

6. SCRUTINY OF RETURNS QUESTIONS

1. What is the purpose of Scrutiny of Returns and who is the proper Officer? Please state the relevant Section & Rules for Scrutiny of Returns.

2. What is the method of selection of GST returns for Scrutiny and even after selection for scrutiny under which circumstances scrutiny should not be done by the proper Officer?

3. Please explain the process along with the forms be used if the tax officer ,
?observed any discrepancy during scrutiny of returns

4. What timelines prescribed for scrutiny of returns and what should be the mode of
?communication of notices as per CGST Act

5. Can the Proper officer propose for the Audit/Special Audit/Inspection /Search against on the basis of Scrutiny of Returns? Please state the examples?

SCRUTINY OF RETURNS PROBLEMS

1. M/s ABC Pvt. Ltd., AtGovindpura , Bhopal, Pin code 462023 having GSTIN: 23ASHPP19***** is engaged in supply of taxable goods/services. The unit has been selected for Scrutiny of Returns for the period April,2022 to March-2023. As per GST Returns of the Tax payers' liability and payment thereof is as under: -

Year/period	Taxable Value as per GSTR1	GST@18% (CGST+ CGST) payable	Credit/Debit Note issued for Rupees	Value as per GSTR3B/ GSTR9	GST@18% (CGST+ CGST) paid
April,2022 to March,2023	50,00,000	9,00,000	Nil	48,00,000	8,64,000
April,2023 to November,2023	45,00,000	8,10,000	Nil	45,00,000	8,10,000

As per GSTR 3B Returns and GSTR2B of the relevant period ITC available and availed are as under: -

Year	ITC as per	IGST	CGST	SGST	Cess
2022-23	ITC available as per GSTR2B	8,50,000	4,50,000	4,50,000	0
Do	All other ITC availed at 4(A)(5) of FORM GSTR-3B	9,75,000	6,30,000	6,30,000	0

Please go through the figures mentioned in table above and find out the discrepancies and explain the stepwise action to be taken by the Proper Officer after Scrutiny?

2. M/s X, Bhopal wants to build an office for rendering Consultancy Service. He gives contract to Contractor for construction of furnished office structure along with materials. Meanwhile party have obtained GST registration on 15.04.2019. The Contractor raise bill on 30.04.2019 for providing work contract service and charges GST Rs. 5,00,000/-. After completion of construction work M/s X, Bhopal during the month of April,2019 have purchased Metal Furniture, CCTV Camera, Laptop, Computer, Printer, Electrical parts (not embedded in building) on payment of GST charged by their supplier for use in his office. The unit has started its Consultancy service and filed GST returns for the period from April,2019-20. The unit has been selected for Scrutiny of returns for the period 2019-20. Details of availment of ITC by M/s X, Bhopal is as under: -

Sr. no	Purchased item/service	Use in	Value	Rate of tax %	ITC as per 2B	ITC availed as per GSTR3B
1	Work contract	Construction of building	25,00,000	18	4,50,000	4,50,000
2	Furniture of Metal	Office	5,00,000	18	90,000	90,000
3	CCTV Cameras	Office	10,000	18	1,800	1,800
4	Laptop, Computer, Printer	Office	1,25,000	18	22,500	22,500
5	Electrical parts	Office	25,000	18	4,500	4,500

Please go through the details of ITC availed by the taxpayer and explain whether the party is eligible to avail such credit or otherwise. If required, please prepare ASMT 10 in prescribed format.

FORM GST ASMT -10

[Seerule99(1)]

Reference No.: Date:

To _____ GSTIN:

Name:

Address:

Tax period-F.Y.-

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

You are hereby directed to explain the reasons for the aforesaid discrepancies by -
 ----- (date). If no explanation is received by the aforesaid date, It will be
 presumed that you have nothing to say in the matter and proceedings in accordance
 with law may be initiated against you without making any further reference to you in
 this regard.

Signature
 Name
 Designation-

3. M/s Y, Bhopal is engaged in manufacture, Outward supply i.e. intra-State, Inter-
 State supply of taxable Goods. The unit has been selected for Scrutiny of
 Returns for the period April,2022 to March,2023. Details of ITC availed are as
 under: -

Year/month	ITC availed as per	IGST	CGST	SGST	Cess
2022-23	GSTR2B/GSTR3B	20,50,000	11,25,000	11,25,000	0
20.01.2024 For month of Dec,2023	ITC availed in GSTR3B for Dec,2023 on the basis of Invoice no 87 and 88 both dt. 31.3.2023 issued by the supplier of Goods	1,00,000	1,40,000	1,40,000	0

1. Please go through the details of ITC availed by the taxpayer and explain whether the party is eligible to avail such credit or otherwise. If required, please prepare ASMT 10 in prescribed format.
2. On being pointed out in ASMT 10 the taxpayer informed through ASMT 11 that they had not utilized the ITC taken by invoice no. 87 and 88 dated 31.03.2023 in December 23, GSTR 3B and they have reversed the same. They have submitted the proof of reversal. What action remains to be taken in such

situation? Prepare ASMT 12 if you are satisfied after necessary verification of returns/documents.

4. M/s DEF Pvt. Ltd., AtGovindpura , Bhopal, Pin code 462023 having GSTIN: 23ABCDE18***** is engaged in supply of taxable goods/services on which applicable rate of GST is 12%. The unit has been selected for Scrutiny of Returns for the period April,2022 to March,2023. During the month of March,23 the party have issued invoices towards their outward taxable supply of goods valued Rs. 50,00,000/-, Credit and Debit notes valued Rs.20,00,000/- and 30,00,000/- against already supply made during the month of January and February,2023 respectively. Details of taxable value, GST liability mentioned in GSTR1 and taxable value, GST liability and payment thereof mentioned in GSTR3B Return for the month of March,2023 is as under: -

During March,2023

Type of Return	Value on			Type of Return	Taxable value	GST@12% payable	GST paid
GSTR-1	Invoices issued for Outward taxable supply	Debit note issued against already supply made during February,23	Credit note issued against already supply made during January, 23	GSTR-3B			
	50,00,000	30,00,000	20,00,000				

Please go through the figure mentioned above and explain whether the GST liability has been discharged properly or otherwise. If otherwise, please prepare ASMT 10 explaining the reasons clearly.

FORM GST ASMT -10

[See rule -99(1)]

Reference No.: Date:

To _____ GSTIN:

Name:

Address:

Tax period-F.Y.-

Notice for intimating discrepancies in there turn after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

You are hereby directed to explain the reasons for the aforesaid discrepancies by -
 ----- (date). If no explanation is received by the aforesaid date, It will be
 presumed that you have nothing to say in the matter and proceedings in accordance
 with law may be initiated against you without making any further reference to you in
 this regard.

Signature
 Name
 Designation-

5. M/s GHI Ltd., At Piplani, Bhopal, Pin code 462023 having GSTIN: 23ABFGH18***** is engaged in and supply of Milk and Milk based products. The unit has been selected for Scrutiny of Returns for the period April,2022 to March,2023. During the said period the party have made outward supply of goods mentioned above and filed their Returns. As per Returns, Details of classification of goods, rate of GST applicable, value, GST payable and paid as mentioned in the Returns are as under: -

Name of product	HSN code	Rate of GST	Value of supply	GST payable	GST paid
Fresh Milk	0401	-	5,00,000	nil	nil
Branded paneer	0406	5%	5,00,000	25000	25000
Chocolate Flavoured Milk	2202	5%	25,00,000	125000	125000
Ghee	0405	12%	12,00,000	144000	144000
Branded Curd	0406	5%	2,00,000	10000	10000
Skimmed Milk Powder	0402	5%	7,00,000	35000	35000

Please go through the figure mentioned above and after scrutiny prepare ASMT 10 in prescribed format.

FORM GST ASMT -10

[See rule -99(1)]

Reference No.: Date:

To _____ GSTIN:

Name:

Address:

Tax period-F.Y.-

Notice for intimating discrepancies in there turn after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

You are hereby directed to explain the reasons for the aforesaid discrepancies by -
----- (date). If no explanation is received by the aforesaid date, It will be presumed that you have nothing to say in the matter and proceedings in accordance with law maybe initiated against you without making any further reference to you in this regard.

Signature
Name
Designation-

7. FINANCIAL STATEMENTS QUESTIONS

1. What is the meaning of “Account” and “Books of account”?

2. What is the difference between “Director’s Report” and “Auditor Report”?

3. What is Annual Financial Statement?

4. What are the types of verification of Profit and loss Account and Balance Sheet?

5. Please explain the following terms

a. Credit Note

b. Debit Note

c. 26AS form

d. 3CD Balance Sheet

FINANCIAL STATEMENTS PROBLEMS

1. Please explain, where, following transaction, will be appear in taxpayer financial statement.

a. Super Bazar purchased a truck for delivering foodstuffs.

b. Super Bazar purchased goods for Rs.10,000/- on credit for a month from M/s Fast foods products on 25.03.2024.

c. Super Bazar Sale goods for Rs.15,000/- on credit and Rs.10,000/- on cash for a month to M/s XYZ on 28.03.2024.

d. Super Bazar paid monthly rent of Rs. 10,000/- of its business premises to M/s ABC Ltd.

2. Please explain, where, following transaction, will be appear in taxpayer financial statement (Trading account, Profit & Loss account and Balance Sheet).

i. Preliminary expance

ii. Stock in trade

iii. Provision of tax

iv. Land and Building

v. Creditors

vi. Other income

vii. Labour Charge Payable

viii. Transportation Charge

ix. Director/Partner Remuneration

x. Commission Received

3. You are GST auditor. Read the following statement and please state which Financial Statement will you verify after reading following statement.

a. Reverse Charge Mechanism (RCM) liability of the taxpayer

Ans- Expenditure side of Trading and Profit & loss Account

b. Taxpayer have availed Input Tax Credit on Capital goods

c. Transaction with subsidiary company

d. Taxpayer turnover

e. Royalty received from overseas buyers

f. List of new products launch

g. Obsolete goods.

h. Disputed tax liability

i. Depreciation charged on Assets

j. Payment did not make to supplier

k. Input not received from Job-worker

3. What is pre-audit desk review and what is its importance in audit?

4. What are timelines prescribed for Audit under CGST Act, 2017?

5. Please make a list of documents, other than as available on GSTN, required to be furnished by the registered person.

6. What is Quality Assurance Review (QAR) and what are the objects of QAR?

7. Please explain following terms

a. Commencement of Audit

b. Special audit

c. ADT-01 & 02

d. Walk through

e. Draft Audit report & Final Audit Report

f. Monitoring Committee Meeting (MCM)

e. Audit Performance Index (API)

AUDIT UNDER GST PROBLEMS

1. M/s ABC Pvt. Ltd. At-----, Jabalpur, Madhya Pradesh, having GSTIN: 23AFNPT***** is a GST taxpayer and engaged in Manufacturing of PP Bags. The period of Audit is 2022-23. The Major risk area as per score provided by DGRAM are follows:

- I. There is a very High ratio of Tax paid through ITC in col. (3) to (6) to total Tax payable in col. (2) of T6.1 of GSTR-3B. Verify the correctness of ITC availed. Verify sample invoice to check that no ITC on exempted goods is taken. Tax rate on inputs/outputs to be checked to ascertain the reason.
- II. Exercise check to rule out avilment of credit on fake invoices by way of verification from the details of e-way bill, payment particulars, input output ratio, etc.
- III. In case the entire tax liability is paid out of ITC extra efforts needed to check wrong avilment of ITC.

Relevant abstract from the documents submitted by the taxpayer are followed:

Based on GST Return Data

S.No.	Particulars	Value	S.No.	Particulars	Value
1	Inward supply value	124,955,085	7	Total turnover	141,599,618
2	Non-GST turnover	200,000	8	Outward supply value	141,599,618
3	Exempted supply	500,000	9	Total Tax paid	16,991,956
4	value of goods sent for Job work	770,000	10	Tax payment by ITC	16,991,956
5	ITC on inward supply	16,991,956	11	Tax Pain in Cash	-
6	Total ITC availed	16,991,956	12	Tax payable	16,991,956

Based on Final Account Data

S.No.	Particulars	Value	S.No.	Particulars	Value
1	Inward supply value	124,955,085	7	Outward supply value	141,599,618
2	Exempted supply	500,000	8	Production of goods	88,025,580
3	Other Income	325,000	9	Scrap value	2,500,000
4	Gross Profit	15,580,000	10	Cost of major input	50,000,000
5	Total Tax paid	16,991,956	11	Net Profit	8,000,000

On the basis of above data, please prepared an Audit plan with Desk Review, and also submit your finding on the basis of above data analysis.

B. Audit Plan drawn by Audit Officer/Audit Team.

Sl. No.	Type of working paper (Ratio study, Trend analysis, Others)	Description (e.g.: Return filing pattern, Outward supply, inward supply, reverse charge, ITC, refund, etc.)	Audit Risk (Low, Moderate, High)	Documents to be examined	Audit procedure (Desk Audit/ Field Audit/ verifications)	Ratio Study/ Trend study/ Other study in brief	Remarks
1	Ratio Study	ITC Credit	High	Tax Invoice, ITC ledger, Supplier details, E-way bills.	Desk Audit	entire tax liability is paid out of ITC	
2	Ratio Study	Valuation	Moderate	Tax invoice, cost sheet	Desk Audit	May be under valuation because Net profit and outward supplies ratio is less.	
3	Ratio Study	RCM	High		Desk Audit		
4	Ratio Study	ITC reversal	Moderate		Desk Audit		
5	Ratio Study	Job work	Moderate		Desk Audit		
6	Ratio Study	E-way bills	Moderate		Desk Audit		
...	Ratio Study	Other Income	High		Desk Audit		

.....
(Signature of the Audit Team Lead)

Date.....

Name:.....

Designation.....

RATIO ANALYSIS

I. BASEDONRETURN DATA

Sl.	RATIO	Year
i)	Inward supply value: outward supply value	88:100
ii)	EWB value of inward supply: EWB value of outward supply	
iii)	Non-GST Turnover: Total Turnover	0.14:100
iv)	Exempted Supply value: Total Turnover	0.35:100
v)	Value of Goods Sent for Job Work: Total Turnover	0.54:100
vi)	ITC on inward supply: Total inward supply	
vii)	Total ITC available: Total GST payable	
viii)	ITC availed on capital goods purchased during the years: addition to capital goods	
ix)	ITC availed on Capital Goods: Total ITC availed	
x)	Transitional ITC availed: ITC availed in the year	
xi)	Tax payable: Total turnover	
xii)	Total Ineligible & Reversed ITC: Total ITC Availed	
xiii)	Tax payment by ITC: Total Tax paid	
xiv)	Tax paid in cash: Tax paid on setting off ITC	

BASED ON FINAL ACCOUNTS DATA

Sl.	RATIO	Year	Year	Year
i)	Inward supply value: outward supply value	88.25:100		
ii)	Other income: outward supplies	0.23:100		
iii)	Gross profit: Gross revenue			
iv)	Power consumption/fuel consumption (Qty): production quantity as per P&L Account			
v)	Production of Goods: Scrap: Production of goods			
vi)	Quantity of Actual production: installed capacity			
vii)	Cost of Major input: Value of outward supplies			
viii)	Consumables value: Value of taxable supplies.			
ix)	Net profit: Value of outward supplies			
x)	Capital employed: Value of outward supplies			

Important Observation of the Auditor-

2. M/s PQR Pvt. Ltd. At-----, Sehore, Madhya Pradesh, having GSTIN: 23BWZPM***** is a GST taxpayer and engaged in Manufacturing and trading of Rice. The period of Audit is 2022-23. The Major risk area as per score provided by DGRAM are follows:

- i. Sale turnover (3.1 of GSTR-3B) is less than the purchase turnover (GSTR3B) Table 5+ Table 5+ Table 3.1 (d) + GSTR2 A Taxable Value + Import of Goods)
- ii) Compare the ratio of Sale turnover to purchase turnover in 22-23 vis –a-vis 21-22
- iii. Check the reason for higher purchase turnover and lower sales. Selection some high value purchase and Sales Invoices and verify the correct accounting of the same

Relevant abstract from the documents submitted by the taxpayer are followed:

Based on Return Data

S.No.	Particulars	Value	S.No.	Particulars	Value
1	Inward supply value	124,955,085	7	Total turnover	141,599,618
2	Non-GST turnover	200,000	8	Outward supply value	141,599,618
3	Exempted supply	500,000	9	Total Tax paid	16,991,956
4	value of goods sent for Job work	770,000	10	Tax payment by ITC	16,991,956
5	ITC on inward supply	16,991,956	11	Tax Pain in Cash	-
6	Total ITC availed	16,991,956	12	Tax payable	16,991,956

Based on Final Account Data

S.No.	Particulars	value of F.Y 2021-22	value of F.Y 2022-23	S.No	Particulars	value of F.Y 2021-22	value of F.Y 2022-23
1	Inward supply value	297,877,383	332,420,720	9	Outward supply value	354,978,707	334,538,549
2	Exempted supply	-	-	10	Production of goods	297,877,383	297,877,383
3	Other Income	2,762,632	-	11	Scrap value	-	-
4	Gross Profit	50,621,637	61,307,459	12	Cost of major input	297,877,383	297,877,383
5	Total Tax paid	2,276,281	2,611,060	13	Net Profit	6,252,174	9,734,658
6	Opening Stock	90,503,500	106,288,150	14	Closing Stock	106,288,150	193,236,873
7	Freight inward	4,953,598	5,889,150	15	Custom duty paid	1,152,790	-
8	Commission paid	621,709	72,974	16	Duties Drawback	26,606	2,003

On the basis of above data, please prepared an Audit plan with Desk Review, and also submit your finding on the basis of above data analysis.

B. Audit Plan drawn by Audit Officer/Audit Team.

Sl. No.	Type of working paper (Ratio study, Trend analysis, Others)	Description (e.g.: Return filing pattern, Outward supply, inward supply, reverse charge, ITC, refund, etc.)	Audit Risk (Low, Moderate, High)	Documents to be examined	Audit procedure (Desk Audit/ Field Audit/ rd party)	Ratio Study/ Trend study/ Other study in brief	Remarks
1							
2							
3							
4							
5							
6							
...							
...							

.....

(Signature of the Audit Team Lead)

Date.....

Name:.....

Designation:.....

RATIO ANALYSIS

II. BASEDONRETURN DATA

Sl.	RATIO	Year
i)	Inward supply value: outward supply value	
ii)	EWB value of inward supply: EWB value of outward supply	
iii)	Non-GST Turnover: Total Turnover	
iv)	Exempted Supply value: Total Turnover	
v)	Value of Goods Sent for Job Work : Total Turnover	
vi)	ITC on inward supply : Total inward supply	
vii)	Total ITC available : Total GST payable	
viii)	ITC availed on capital goods purchased during the years : addition to capital goods	
ix)	ITC availed on Capital Goods: Total ITC availed	
x)	Transitional ITC availed : ITC availed in the year	
xi)	Tax payable: Total turnover	
xii)	Total Ineligible & Reversed ITC : Total ITC Availed	
xiii)	Tax payment by ITC : Total Tax paid	
xiv)	Tax paid in cash : Tax paid on setting off ITC	

BASED ON FINAL ACCOUNTS DATA

Sl.	RATIO	2017-18	2018-19	2019-20
i)	Inward supply value : outward supply value			
ii)	Other income : outward supplies			
iii)	Gross profit : Gross revenue			
iv)	Power consumption/fuel consumption (Qty) :			

	production quantity as per P&L Account			
v)	Production of Goods : Scrap : Production of goods			
vi)	Quantity of Actual production : installed capacity			
vii)	Cost of Major input: Value of outward supplies			
viii)	Consumables value: Value of taxable supplies.			
ix)	Net profit : Value of outward supplies			
x)	Capital employed : Value of outward supplies			

Important Observation of the Auditor-

3. M/s ABC., At-----, Indore, Madhya Pradesh, having GSTIN: 23BXPPK***** is a GST taxpayer and engaged in supplying services of event management, photography and others. The period of Audit is 2021-22. M/s ABC, for the purpose of audit, the taxpayer submitted following things.

a. Input Tax Credit availed of following goods and services

Particulars	Invoice Value	ITC availed
Car Purchased	1,450,000	406,000
loading vehicle purchases	500,000	140,000
Furniture for decoration	350,000	63,000
Service provided by Beautician	175,000	31,500
Repair Maintenance Service for office premises	85,000	15,300
Chartered Accountant fee	20,000	3,600

b.

F.Y	ITC available as per Books of account	ITC available as per GSTR-2A	ITC availed in GSTR-3B
2021-22	8,25,385	7,50,352	7,75,490

You are the member of audit party, examine with respect to Input Tax Credit and please prepared ADT-02, If required. Please follow process as per the Audit Manual.

Form GST ADT – 02

[See rule 101(5)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Audit Report No. dated

Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature.....

Name

Designation

4. M/s ABC., At-----, Jabalpur, Madhya Pradesh, having GSTIN: 23AFNPT***** is a GST taxpayer and engaged in trading in seeds, Fertilizers etc. The period of Audit is 2022-23. During analysis of statutory returns filed by the taxpayer, it is noticed that the taxpayer neither paid any interest nor paid any tax liability under RCM. The Taxpayer is paying GST only on their sale. M/s ABC, for the purpose of audit, the taxpayer submitted following things.

a.

F.Y	Sale as per Balance Sheet	Sale as per GSTR-3B/9	Sale between Sheet and GSTR-3B/9 (D=B-C)	Difference Balance
A	B	C	D	
2022-23	150,000,000	130,000,000	20,000,000	

Reconciliation Chart	
Particulars	Value (Rs.)
Less-Sale of Agriculture product as such	1,500,000
Less- Exempted sale (Sale of Agriculture Product under brand Name)	17,500,000
Less- Sales return	500,000
Less- Royalty received for using brand name	500,000
Total	<u>20,000,000</u>

b. Income and expenditure abstract from Financial statement

Particulars	2022-23
Sale of Agriculture Land	15,00,000
Penalty recovered from employee	2,00,000
Royalty paid to Govt.	4,50,000
Director Salary paid	5,50,000
Director sitting fee paid	4,00,000
Rent-a-cab expenses (Staff bus)	2,75,000

You are the member of audit party, examine with respect to short payment of GST and RCM and please prepared ADT-02, If required. Please follow process as per the Audit Manual.

Form GST ADT – 02

[See rule 101(5)]

Reference No.:

Date:

To,
 GSTIN
 Name
 Address

Audit Report No. dated

Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

9. Signature.....

Name

Designation

5. M/s X Metropolitan Water Supply and Sewerage Board, At-----, Jabalpur, Madhya Pradesh, having GSTIN: 23VPTNP***** is a GST taxpayer and engaged in supply of water, HSN-220290. The period of Audit is 2022-23.

- During the audit, it was noticed that the taxpayer is claiming exemption on Medical insurance premium taken to provide health insurance to the employee, pensioners and their family members.
- The Insurance services for employees and employees family members received by the taxpayer is not in direct and proximate relation to water supply and sewerage related function entrusted under Article 243W, hence the supply received by the taxpayer does not fall under S.no.3 of Central Tax (Rate) Notification No.12/2017 dated 28.06.2017 and not exempted.
- Accordingly, ADT-02 issued to the taxpayer. The taxpayer submitted their reply and they did not accept audit para on the following ground.
 - a. They are eligible to avail exemption as per entry no.3 of the Notification No. 12/2017 dated 28.06.2017, wherein it is provided that pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Govt. State Govt. or Union territory or local authority or a Govt authority by way of any activity in relation to any function entrusted to a panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution, the rate of GST is Nil. In their opinion a Govt. authority, the above entry No.3 is applicable to them.
- The department is not agreed with the taxpayer reply because Insurance services for employees and employees family members is not listed under Article 243G of the Constitution.
- As per ADT-02, the taxpayer was liable to pay tax amounting to Rs.9,00,000/- (including CGST+SGST).

Year	Taxable value /Exemption value	CGST @9%	SGST@9%	Tax payable (E=C+D)
A	B	C	D	E
2022-23	5,000,000	450,000	450,000	900,000

- You are the member of audit party, please prepared DAR (Draft Audit Report) , If required. Please follow process as per the Audit Manual.

ANNEXURE-X

Draft Audit Report No.

Part-I

1.	Name & Address of the Taxpayer	
2.	Head Office, Regional/Branch Offices etc.	
3.	Status of the taxpayer	
4.	Jurisdictional Commissionerate/ Division/ Range	
5.	GST Registration No.	
6.	Description of Product Manufactured	
7.	Exemption Notification No. and its effective date along with gist of exemption notification in case exemption is claimed	
8.	Date of last audit	
9.	Period for which current Audit undertaken	
10.	Dates on which audit undertaken	
11.	Names of the Auditors	
12.	No. of Revenue Paras	
13.	No. of procedural Paras	
14.	Total Revenue involved in audit paras	

[PROVIDE AN OUTLINE OF IMPORTANT AND MATERIAL NON-COMPLIANCE ISSUES IDENTIFIED DURING THE AUDIT]

The important and material non-compliance issues identified and reaction of the taxpayer is indicated in the table given below:

1.

Audit Commissionerate

To,

The Deputy/Assistant Commissioner of Central Goods and Service Tax, MIS
Section, Audit Commissionerate.

c. What is the difference between Search and Inspection? Who is the proper officer to issue authorization in each case .

d. What is the meaning of "Reason to believe"?

e. Please write 05 major points of the procedure to be followed during search operation in terms of instruction No.1/2020-21/GST/Investigation dated 02.02.2021.

Intelligence and Search problems

- 1 As per question no. 2 above, please fill up AE-1 as per information collected. Special emphasis must be given on premises to be searched.

-AE-I(INFORMATIONREPORT)

Number : _____

Date: _____

1. Source and Date of Information :
2. Subject Report :
- a. Name of the taxpayer :

- b. Name of the jurisdictional Division and Commissionerate :
- c. Modus Operandi :
- d. Estimate amount of tax evasion :
- e. Value of the offending goods :
3. Information :
4. Proposed action with details of premises to be covered :
5. For working out, the information is forwarded to :
6. Grading (must be completed by reporting officer) :

Source		Information	Reporting officer
Completely reliable	1.	Confirmed	
Usually reliable	2.	Probably true	
Fairly reliable	3.	Possibly true	
Not usually reliable	4.	Doubtfully true	
Unreliable	5.	Improbable report	
Reliably unknown	6.	Truth cannot bejudged	

Time: _____ Signature of Reporting Officer with date

Place: _____

- 2 Based on specific intelligence that M/s ABC is engaged in clandestine removal of biscuits. During search proceedings, following incrementing things were observed;
- a) During stock taking, 1000 packets valued at Rs. 10,000/- were found unaccounted with respect to records maintained by taxpayer for finished goods.
- b) 400 transporters' document entries were found at the register maintained at the security gate, where no corresponding invoice was mentioned. The corresponding documents by transporters were also recovered from the office.

c) While verifying the receipt of raw material, 200 kgs of Maida and 50 kgs of sugar were found unaccounted with respect to register maintained by taxpayer for maintaining accounts of raw material. No corresponding invoice of these unaccounted goods were found.

d) Cash amounting to Rs. 3 lakhs were found in the office without any record. No corresponding entry of such cash was maintained in cash ledger.

Prepare a Panchnama based on the above facts and also prepared a list of probable questionnaires for statement of registered person.

GENERAL FORMAT OF PANCHNAMA DRAWN FOR SEARCH

Panch No.1 Complete details viz. Name, age, parentage

Panch No. 2 Residential address and occupation

We the above named Panchas having been called upon by Shri _____ (name and designation of the s/w holder) presented ourselves today at _____ (address of the premises to be searched) to witness the search operation intended to be conducted by a team of officers of Central GST led by Shri _____.

On reaching the said premises, the officers in presence of us, the Panchas knocked at the door of the premises. The person who introduced himself as Shri _____ (here, the person in charge of premises may be mentioned) came forward. The officers identified themselves by showing their identity cards and explained the purpose of the visit. The officers exhibited the warrant of authorization for search issued by _____ (details of the authority who had issued the search authorisation) under sub-section (2) of Section 67 of the CGST Act, 2017. Shri _____ (person in-charge of the premises) and we, the Panchas have put our dated signature on the search authorisation in token of having seen the same. The officers of CGST offered themselves for personal search which was politely declined by Shri _____ (person in-charge)/which was accepted by Shri _____ who took a personal search of all the officers, in presence of the us, the Panchas and satisfied himself that nothing objectionable was found on the person of any officer. The team of officers also included Smt _____ as lady officer. The search was

thereafter, commenced.

DETAILS OF SEARCH

Details of search conducted should include goods and documents recovered and seized enclosed in Annexure. The legal grounds for seizure being liable for confiscation or relevant for proceedings etc., should be recorded. The place from where these recoveries were made should be recorded in the Panchnama. Procedure adopted for quantification of goods should be recorded. Pages should be properly numbered and signed by the person in-charge as well as the witnesses. Locker, Almirahs etc., if any sealed should be recorded. Cash seized should be recorded. Any other important event also be recorded.

The search operation started at hours and concluded at hours. The officers after conclusion of search offered themselves for personal search which was politely declined by Shri (person in-charge)/which was accepted by Shri , who took a personal search of all the officers, in presence of the us, the Panchas and satisfied himself that nothing objectionable was found on the person of any officers. The officers have taken into possession nothing except for the goods/ records/documents seized as detailed in Annexure to this Panchnama. The proceedings were conducted peacefully and no damage was done either to property or to persons. The aforesaid proceedings were conducted in our presence. The Panchnama was read over and explained to us in Vernacular also. We are satisfied with the manner of search and the content of Panchnama.

Signature of the Officer
authorized to search

Signature of the party

Panch No.1

Panch No. 2

Annexure (for seizure)

Probable questionnaires for statement

3. Information gathered through CBIC-AIO and analysis of GSTR-1M and GSTR-3B revealed that certain taxpayer who is engaged in construction service is paying entire tax liability through Input Tax Credit (ITC). Further, while analysing ITC chain through BIFA, it was noticed that M/s PQR, manufacturer of TMT bars, is one of the major suppliers to the taxpayer. It was noticed that there is no inward or outward E-way bill on E-way bill portal of the M/s PQR. The preventive team of the field formation visited the registered premises of M/s PQR. Following things were observed during search procedure;

- a) At the registered premises, there is only table, chair and laptop with some office stationery. There is no sign of any manufacturing activity being conducted at the said premises.
- b) 100 invoices were found, where credit has been passed on to the recipients. There was no corresponding transport document for the said supply.
- c) The electric bills found in the office for the recent past have shown very low power consumption compared to production turnover shown in the 100 invoices.
- d) Incrementing WhatsApp chats were found in the mobile phone of the proprietor with his suppliers which mention about issuing invoice for credit purpose without supplying goods for 2% commission.
- e) The passbook shows huge amount of receipt of money of by M/s PQR from supplier and immediate withdrawal of such amount in cash.

Prepare a Panchnama as per format based on the above facts and also prepared a list of probable questionnaires for statement of registered person.

PANCHNAMADRAWNFORSEARCH

Probable questionnaires for statement

PART B

INVESTIGATION QUESTIONS

1) What is difference between seizure and confiscation?

2) What is the time limit to issue SCN after seizure of goods? What is the procedure followed for provisional release of goods?

3) Who is the proper officer to issue summon? Can action be initiated against person for not appearing before officers after summons?

4) Write five major points of guidelines issued for issuance of summon in terms of instruction NO. 03/2022-23 dated 17.08.2022.

5) Whether statement recorded before GST officer can act as evidence?

INVESTIGATION PROBLEMS

1) In case of problem no 2 of Part A, please outline the further investigation to be carried out in the case. Inspector Sandip has collected the information and he along with Superintendent Bharat have verified information and premises, AC (preventive) Gopal has monitored the search proceedings and Pranesh Addl. Commissioner has provided guidance from time to time to search team and issued search warrant. Durgesh Inspector, Kaushik Superintendent and Mali hawaladar were other officers who assisted in search operation. Prepare AE-II based on these facts.

Outline the further investigation-

AE-II (OFFENCE REPORT/SEIZURE REPORT)

C.No. _____

Date: _____

1. Name and Address of party :
2. Date and time of detection :
3. Commodity and Chapter :
4. HSN/SAC code and its description** :
5. Value and the tax involved in seized goods :
6. Estimated tax involved in offending
goods-other than seized goods, if
any :
7. Modus Operandi :
8. Rules contravened :
9. Name of the officers and role played :

10. Brief facts of the case :

Name and Designation

Copy to:

1. The Pr. Director General/Director General, DGGI, New Delhi
2. The Additional Director General, DGGI, Jurisdictional Zonal Unit.
3. The Commissioner of GST
4. The Deputy/Assistant Commissioner (Division), if necessary

2) In case of problem no 3 of Part A, please outline the further investigation to be carried out in the case.

PART C
ARREST & PROSECUTION QUESTIONS

- 1) Explain following terms-
 - a) Bailable and non-bailable
 - b) Cognizable and non-cognizable

- 2) Please highlight the major points in guidelines/ instruction No.02/2022-23(GST-Investigation) dated 17.08.2022 issued by board for arrest and bail .

3) What are the prosecution provisions under GST? What is the maximum punishment provided ?

4) What is compounding of offence ?

5) Explain in brief the scheme of rewards to informer and officers.

10. E-WAY BILLS QUESTIONS

1. Define the term “E-way Bill under CGST Act, 2017” and What are the advantage of “E-way Bills?

2. When should E-way bill be generated and what will be consignment value?

3. What is the validity of E-way bills?

4. What are the documents to be carried by the person in charge of a conveyance while transporting goods.

5. Please explain which forms/GST MOV are prescribed by the CGST Act and Rules for E-way bill, explain with description.

6. Please explain the process of road checks and verification of documents and conveyance.

7. In which circumstances, generation of E-way Bills is not required?

8. What is e-invoice and what is the implication in e-way bill ?

E-WAY BILLS PROBLEMS

1. Taxpayer was engaged in supply of exempted goods – It sent a machine for repair to its supplier in a vehicle and issued delivery challan – In delivery challan it was specifically mentioned that ‘not for sale’ and ‘only for repair’. Please explain can competent authority intercept said machine and impose penalty, if yes, under which section?

2. The taxpayer are the manufacturers of ‘Pan Masala Products’. Competent Authority detained goods of Taxpayer under transport as well as vehicle on ground that there were discrepancies in valuation of goods being transported, i.e., valuation did not seem to have been properly conducted. Please explain, can competent authority intercept the conveyance on the basis of under valuation or mis-classification of goods and impose penalty if yes, under which section?

3. Competent Authority detained goods of taxpayer under transport on ground that vehicle No. at time of checking was PB-10CT-6249; whereas in E-way Bill vehicle No. was PB-35Q-8464 and initiated proceedings under section 129(3) – Taxpayer's explanation before Competent Authority was that due to break down of vehicle No. PB-35Q-8464 goods had been shifted to new vehicle No. PB-10CT-6249 and updation of new vehicle, in already generated E-way Bill, could not be done due to weak internet connectivity – In between taxpayer had also updated Part-B of E-way Bill – Please explain can competent authority intercept said machine and impose penalty, if yes, under which section?

4. The taxpayer, an authorised dealer for Bajaj Auto Limited, had placed order with the principal for delivery of certain two wheelers at Bhopal. The goods were moved from Mumbai on 23-12-2023. The vehicle transporting two wheelers instead of halting at Bhopal had moved towards Mandideep. When the vehicle was enroute to Mandideep and 7 km away from Bhopal, the competent authority intercepted the vehicle. Please explain can competent authority intercept said vehicle and impose penalty, if yes, under which section?

5. The taxpayer vehicle was carrying goods to purchasing dealer – Said vehicle was intercepted for checking by Tax Officer – Driver/person in-charge of vehicle had tendered documents accompanying vehicle such as invoice, Goods Receipt Note, E-way Bill in respect of consignment –Officer found all documents were in order except mistake in vehicle no. in part-B of e-way bill – Please explain can competent authority intercept said machine and impose penalty, if yes, under which section?

11. SHOW CASUE NOTICE QUESTIONS

1. What is the difference between Section 73 and Section 74 of CGST Act, 2017.
2. What is the meaning of "Suppression" under CGST Act, 2017.
3. What are the basic elements of a proper Show Cause Notice? What are the four 'Cs to prepare a good SCN. Contraventions, Consequences, Charged persons and Charging paragraph.

4. What are the designation wise monetary limits for issuing show cause notices and passing orders under Section 73 and 74 for Central Tax, Integrated Tax and Central & Integrated Tax?

5. what is personal penalty with reference to Section 73 and Section 74 of CGST Act, 2017 and in which circumstance it may be imposed?

6. Explain the terms “Principal of Natural Justice” and “Speaking Order” and what are the importance of these terms in adjudication?

SHOW CASUE NOTICE PROBLEMS

1. Please read the sample SCN and DRC 01 given below carefully-

कार्यालय :अधीक्षक,सी.जी.एस.टी .एवं केंद्रीय उत्पाद शुल्क :रेंज- ,प्रभाग- ,भोपाल,
OFFICE OF THE SUPERINTENDENT, CGST & CENTRAL EXCISE: R-X, DIVISION-
-BHOPAL,
पर्यावास भवन,बी ब्लॉक,प्रशासनिक भवन मदर टेरेसा रोड भोपाल,(प्र.म) पिन-4६२०११
PARYAVAS BHAVAN, B-BLOCK, ADMINISTRATIVE AREA, ARERA HILLS,
MOTHER TERESA ROAD, BHOPAL-462011
PHONE NO----- E-mail: -----@gov.in
F. No.----- Date: --.03.2024

CBIC DIN –

FORM GST DRC-01

[See Rule 100(2) & 142 (1)(a)]

Reference Show Cause No. .-----/Supdt/CGST/HQRS BPL/2023-24

Subject: Show Cause Notice proposing disallowance and recover of ineligible ITC amounting to Rs. 2,37,468 availed by the taxpayer after the due date for availment of ITC under Section 73(1) of the CGST Act, 2017 along with interest under Section 50 of Central Goods and Service Tax Act,2017 and penalty under Section 73(9) read with the corresponding provisions of State Goods and Service Tax Rules and/or Integrated Goods and Service Tax Rules, 2017.

To,
M/s ABC Pvt. Ltd
GSTIN: -----*****
Bhopal, Madhya Pradesh-462001

Tax period: March,2018

Summary of Show Cause Notice

- a) Brief facts of the case: ANNEXURE-A (ENCLOSED)
b) Grounds : ANNEXURE-A (ENCLOSED)
c) Tax and other dues :Tax and other dues: in **Rs.2,37,468/- (ITC)**

Table-1

(Amount in INR)

Act	F. Y.	Tax	Interest	Penalty
IGST		1,58,366	As applicable	As applicable
CGST	2018-19 to	39,551	As applicable	As applicable
RGST	2021-22	39,551	As applicable	As applicable
Total		2,37,468	As applicable	As applicable

Superintendent

Model Draft Show Cause Notice

File No. Date

DIN-

To,

M/s. ABC Pvt. Ltd.

Bhopal, Madhya Pradesh-462001

GSTIN:-

Show Cause Notice

M/s. ABC Pvt. Ltd. Bhopal, Madhya Pradesh-462001, (here-in-after referred to as the Taxpayer') are engaged in Manpower Recruitment Agency and dealing in Goods and Services under GST Act bearing GSTIN:- ***** in terms of Section 22 and Section 25 of the Central Goods and Services Tax 2017 (here-in-after referred to as the 'CGST Act').

2. During the Scrutiny of returns of the taxpayer for FY 2017-18, it is observed that the taxpayer has violated the provisions of section 16(4) of CGST Act, 2017 for the period FY 2017-18 and has availed ineligible ITC amounting to Rs. 2,37,468 after the prescribed time limit which is as detailed below:-

Period	IGST	CGST	SGST	CESS	TOTAL	Return filed on
March 2018	1,58,366	39,551	39,551	-	2,37,468	12.03.2020
TOTAL	1,58,366	39,551	39,551	-	2,37,468	

3. Scrutiny was initiated against the taxpayer vide letter dated *** [RUD-1] wherein it was mentioned that the taxpayer has availed ITC amounting to Rs. 2,37,468/- after the prescribed time limit as laid down in section 16(4) of CGST Act, 2017 which is liable to be recovered from the taxpayer along with applicable Interest and Penalty. However, no reply has been received from the taxpayer.

GROUND:

4. In this regard, the issue identified in scrutiny of returns, is given below:-

- (i) ITC amounting to Rs. 2,37,468 has been availed by the taxpayer in their GSTR 3B after the due date for availment of ITC for FY 2017-18.

CONTRAVENTIONS:

5. Therefore, it appears that the taxpayer has contravened the following provisions of law-

- (i) Section 16(4) of CGST Act 2017 in as much as the taxpayer has taken input tax credit in respect of invoices or debit notes for supply of goods or services or both after the due date as prescribed in the law.
- (ii) Section 155 of CGST Act 2017 in as much as the burden of proof for satisfying eligibility to ITC credit is on the person claiming the credit. Therefore, it was for the taxpayer to prove with necessary evidence that they have rightly claimed the ITC.

6. In view of the aforesaid details, it appears that the ITC amounting to Rs. 2,37,468 availed by the taxpayer in GSTR 3B after the due date for availment of ITC is liable to be recovered from the taxpayer under Section 73 of CGST Act 2017 along with applicable interest and penalty.

7. Now, therefore, the Taxpayer is hereby called upon to show cause and explain in writing to the Superintendent, CGST & Central Excise, Range-*** within 30 days from the receipt of this notice or such extended period as may be granted to him by the adjudicating authority on specific request with justifiable grounds as to why:-

- i) Total ITC amounting to Rs. 2,37,468 has been availed by the taxpayer after the due date for availment of ITC should not be demanded and recovered from them under Section 73 of Central Goods and Service Tax, 2017.
- ii) Interest at the applicable rate under Section 50(3) of the CGST Act 2017 should not be charged and recovered from them, from the date of taking such inadmissible credit as ITC in GST ledger till the date of its reversal or payment by the notice.
- iii) Penalty should not be imposed upon them under Section 73 (9) of the CGST Act, 2017 for claiming inadmissible ITC of Rs. 2,37,468/- after the due date of ITC availment.

8. The Taxpayer at the time of showing cause should produce all the evidences oral or documentary upon which he intends to rely in support of their defence.

9. If the Taxpayer do not show cause against the action proposed in this notice within the above stipulated period of 30 days or extended period as the case may be and/or if the Taxpayer or their lawyer or authorized representative(s), do not appear before the adjudicating authority, on the date and at the time fixed for personal hearing, the case is liable to be disposed of *ex-parte* on the basis of evidence available on records, without any further reference to them.

10. The taxpayer is informed that in terms of Section 73(8) of the CGST Act, 2017, if GST demanded in this notice alongwith interest is paid within thirty days of issue of this notice, no penalty is payable and all proceedings shall be deemed to be concluded.

11. This Notice is being issued without prejudice to any other action, which may be initiated against the Taxpayer under any other provisions of the Chapter V of the Finance Act, 1994 or rules framed there under or under the provisions of any other law for the time being in force in the Republic of India.

12. Relied upon documents in this case for the issuance of show Cause Notice are as follows and are already available with the Taxpayer:

- i) Letter dated *** for availing ITC amounting to Rs. 2,37,468 after the prescribed time limit.
- ii) GST Returns-3B for the period March 2018 (Annexure-I)

RUDs already available with the Taxpayer.

Superintendent
CGST and Central
Excise
Range-Neemuch

Copy to:

- (i) The Assistant Commissioner, CGST & Central Excise, Division-***
- (ii) Notice Board.

Superintendent
CGST and Central
Excise
Range-Neemuch

Answer the following questions on the basis of above SCN-

- (i) What are the Contraventions-

- (ii) What are the Consequences-

(iii) Who is/are the Charged person/s –

(iv) Write down the Charging paragraph-

2. .M/s ABC Pvt. Ltd., At-----, Raipur, Chhattisgarh, Pin code 492001 having GSTIN: 22ASHPP19***** is engaged in supply of taxable goods/services i.e. (Name of the items along with HSN). During the scrutiny of the returns for the period April,2018 to March-2022, the Range Superintendent noticed that, there are differences between taxable value (other than reverse charge supply) and tax liabilities mentioned in the GSTR-1 (taxable value on their outward supply made) and in GSTR-3B. In fact, the Noticee have considered less taxable value & GST in their GSTR3B than the value and tax mentioned in their GSTR1 for the said period which resulted in short payment of GST. Accordingly, on Dated 15.10.2022, the Range Superintendent has issued ASMT 10 under reference number F.No. ***** (RUD-I) to the Noticee, requesting them to pay the differential Goods and Service tax amounting to Rs. 14,40,202/- (CGST Rs. 7,20,101/- & SGST Rs. 7,20,101/-) along with applicable interest and penalty. Further reminder vide letter F.No. ***** (RUD-II) was sent on dated: 27.10.2022, however the said taxpayer neither submitted any reply through ASMT 11 nor paid the said tax liability. Please examine whether M/s ABC Pvt. Ltd is liable for payment of GST. Identify provisions of CGST Act/Rules/notification which have been contravened. Identify four 'C's (Contraventions, Consequences, charged persons and Charging paragraph.) and prepare draft Show Cause Notice giving relevant provisions of law.

3. M/s XYZ, Address: Plot No.----, Sector- -, Piplani, Bhopal, Madhya Pradesh, 462022 unregistered under Central Goods and Service Tax Act,2017(hereinafter referred to as "CGST Act") having PAN No. ----- are engaged in Supply of taxable services namely Industrial Buildings Construction Service SAC 995413) along with materials.

As per Income tax Return, profit and loss Account, documents related to details of services provided, Bills issued during the year 2019-20 by the party it is noticed that they have supplied above said Services to their customers and collected total value amounting to Rs.5,00,00,000/-. However, on-going through the records provided by the Income Tax Dept and Party, it is observed that they have neither registered under CGST Act for providing/supply of said taxable Services nor charged, collected & paid GST thereon.

Identify four 'C's (Contraventions, Consequences, charged persons and Charging paragraph.) and prepare draft Show Cause Notice giving relevant provisions of law.

4. M/s ABC Pvt. Ltd., Raipur, Chhattisgarh having GSTIN no----- falling under the administrative supervision of Central Tax & under the jurisdiction of Range-1, Division-1 Raipur are engaged in the supply of Construction of Residential Buildings/ & Individual Houses Services (HSN 995411) to their various clients/customers in lieu of some monetary consideration. They are also availing Input tax credit on Input and Input Services. As per Party's GSTR1, GSTR3B, GSTR9 and books of accounts for the period April,2021 to March'2022 they are engaged in supply of taxable as well as exempted Construction of Residential Buildings/ & Individual Houses Services. Further, party are not maintaining separate account of input and input services intended towards providing of taxable as well as exempted Construction Services mentioned Supra. Details of value of taxable, exempted Services and availment of input and input services for the above said period is as under:-

Type of Service	Value(Rupees)	Input Tax Credit availed(Rupees)			
		IGST	CGST	SGST	Total
Taxable supply i.e. Construction of Residential Buildings/ Individual Houses Services	4,95,00,00 0	31,00,00 0	41,50,00 0	41,50,00 0	11400000
Exempted supply i.e. Construction of Residential Buildings/ Individual Houses Services	2,35,00,00 0				
Total	7,30,00,00 0	31,00,00 0	41,50,00 0	41,50,00 0	11400000

Please examining whether ITC is available proportionately to M/s ABC. Identify provisions of GST Act/Rules/Notifications which have been contravened. If so, prepare draft Show Cause Notice giving relevant provisions of law.



BATCH - CGL – 2022 & 2023

**National Academy of Customs, Indirect Taxes & Narcotics, Zonal Campus, 3rd Floor, C&D Block, GST Building,
Tikrapara, Raipur**



BATCH - CGL – 2022 & 2023

**National Academy of Customs, Indirect Taxes & Narcotics, Zonal Campus, 3rd, 4th & 5th Floor, Sagar Landmark,
Commercial Block, Ayodhya Bypass Road, Bhopal**