

**(CA INTERMEDIATE MOCK TEST MAY 2021)**

**DATE: 06.03.2021**

**MAXIMUM MARKS: 100**

**TIMING: 3¼ Hours**

**TAXATION**

**GENERAL INSTRUCTIONS TO CANDIDATES**

1. The question paper comprises two parts, Part I and Part II.
2. Part I comprises Multiple Choice Questions (MCQs).
3. Part II comprises questions which require descriptive type answers.
4. Ensure that you receive the question paper relating to both the parts. If you have not received both, bring it to the notice of the invigilator.
5. Answers to Questions in Part I are to be marked on the OMR answer sheet only. Answers to questions in Part II are to be written on the descriptive type answer book. Answers to MCQs, if written in the descriptive type answer book, will not be evaluated.
6. OMR answer sheet will be in English only for all candidates, including for Hindi medium candidates.
7. The bar coded sticker provided in the attendance register, is to be affixed only on the descriptive type answer book. No bar code sticker is to be affixed on the OMR answer sheet.
8. You will be allowed to leave the examination hall only after the conclusion of the exam. If you have completed the paper before time, remain in your seat till the conclusion of the exam.
9. Duration of the examination is 3 hours. You will be required to submit (a) Part I of the question paper containing MCQs, (b) OMR answer sheet thereon and (c) the answer book in respect of descriptive type answer book to the invigilator before leaving the exam hall, after the conclusion of the exam.
10. The invigilator will give you acknowledgement on Page 2 of the admit card, upon receipt of the above-mentioned items.
11. Candidate found copying or receiving or giving any help or defying instructions of the invigilators will be expelled from the examination and will also be liable for further punitive action.

**PART – II**

1. Section-A comprises questions 1-4. In Section-A, answer Question No. 1 which is compulsory and any 2 questions from question No. 2-4. All questions in Section-A relate to assessment year 2019-20, unless otherwise stated.  
Section-B comprises questions 5-8. In Section-B, answer Question No. 5 which is compulsory and any 2 questions from question No. 6-8.
2. Working notes should form part of the answer.
3. Answers to the questions are to be given only in English except in the case of candidates who have opted for Hindi Medium. If a candidate has not opted for Hindi Medium, his/her answers in Hindi will not be evaluated.
4. All questions in Section B should be answered on the basis of position of GST law as amended by significant notifications / circulars issued upto 30th April, 2019.

**SECTION – A**

**PART – I – MULTIPLE CHOICE QUESTIONS**

**TOTAL MARKS: 30 MARKS**

**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. Part III of Schedule I of the Finance Act, 2020 has given the rates of advance tax & tax to be deducted in case of salary for the assessment year:  
(a) 2020-21  
(b) 2021-22  
(c) 2022-23  
(d) None of the above  
**(1 Mark)**
  
2. R, a citizen of India residing outside India, comes on a visit to India during the previous year 2020-21 for a period of 121 days. He is not liable to tax in any other country as he keeps travelling from one country to another and majorly resides in tax heaven country. His total income excluding income from foreign sources is Rs. 21,00,000. For assessment year 2021-22, R shall be:  
(a) resident and ordinarily resident in India  
(b) resident but not ordinarily resident in India  
(c) non-resident  
(d) incomplete information  
**(1 Mark)**
  
3. Income of local authority from house property, capital gain or from other sources is:  
(a) exempt  
(b) taxable  
(c) exempt upto Rs. 1,00,000  
(d) none of the above  
**(1 Mark)**
  
4. The daily allowance received by a Member of Parliament, if he exercises option u/s 115BAC, is:  
(a) exempt  
(b) taxable  
(c) included in total income for rate purposes  
(d) exempt to the extent spent by him  
**(1 Mark)**
  
5. R worked with a previous employer for 3 years but was not entitled to any gratuity. He worked with the present employer for 8 years and 7 months. The completed years of service for calculating exemption of gratuity shall be taken as:  
(a) 11 years  
(b) 8 years  
(c) 9 years  
(d) 12 years  
**(1 Mark)**

6. The employee is provided with furniture costing Rs. 1,50,000 alongwith house w.e.f. 1.7.2020. The value of the furniture to be included in the valuation of unfurnished house shall be:
- (a) Rs. 11,250
  - (b) Rs. 15,000
  - (c) Rs. 22,500
  - (d) Rs. 16,875
- (1 Mark)**
7. Municipal valuation of the house is Rs. 1,00,000 whereas the fair rent of house property Rs. 1,20,000 and standard rent is Rs. 1,10,000; actual rent received or receivable is Rs. 1,40,000; municipal taxes paid 10%. The annual value in this case shall be:
- (a) Rs. 90,000
  - (b) Rs. 1,00,000
  - (c) Rs. 1,30,000
  - (d) Rs. 1,26,000
- (1 Mark)**
8. Municipal valuation of the house is Rs. 1,20,000, fair rent is Rs. 1,40,000 standard rent is Rs. 1,30,000 whereas actual rent received or receivable is Rs. 1,25,000; municipal taxes paid are 40,000. The annual value in this case shall be:
- (a) Rs. 1,00,000
  - (b) Rs. 85,000
  - (c) Rs. 90,000
  - (d) Rs. 80,000
- (1 Mark)**
9. Where a part of block of assets is sold for a price more than the opening W.D.V. plus cost of asset acquired during the year, if any, the assessee shall be subject to:
- (a) balancing charge
  - (b) short-term capital gain
  - (c) short-term or long-term capital gain depending upon the period after which the block is transferred
  - (d) None of the above
- (1 Mark)**
10. In case an eligible assessee is engaged in any business other than plying, hiring or leasing of goods transport, presumptive income scheme is applicable if the gross receipts/sales paid or payable to him in the previous year does not exceed:
- (a) Rs. 1 crore
  - (b) Rs. 2 crore
  - (c) Rs. 60 lakhs
  - (d) Rs. 1.5 crore
- (1 Mark)**
11. Capital gain scheme is:
- (a) applicable for section 54EC
  - (b) not applicable for section 54EC
  - (c) is applicable for section 54EC but amount is to be deposited within 6 months of the date of transfer
  - (d) is applicable for section 54EC but amount is to be deposited before the due date of filing the return of income
- (1 Mark)**

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12. Exemption under section 54EE shall be available to  
(a) any assessee  
(b) individual only  
(c) individual or HUF  
(d) company assessee only  
**(1 Mark)**
13. Gift received by HUF from its members shall be:  
(a) fully exempt  
(b) fully taxable  
(c) taxable to the extent it exceeds Rs. 50,000  
(d) none of the above  
**(1 Mark)**
14. Gift of immovable property or specified movable property received by an individual from unrelated person or HUF shall be:  
(a) fully exempt whether the value of such gift is less than or more than Rs. 50,000  
(b) fully taxable  
(c) fully taxable if the value of such gift exceeds Rs. 50,000  
(d) none of the above  
**(1 Mark)**
15. Any income of a minor child who is a person with disability shall be:  
(a) clubbed with the income of the parent whose income other than such income is greater  
(b) taxable in the hands of the minor through his guardian/legal representative  
(c) exempt  
(d) none of the above  
**(1 Mark)**
16. The loss other than loss from house property is allowed to be carried forward only when as assessee has furnished:  
(a) return of loss  
(b) return of loss before the due date mentioned u/s 139(1)  
(c) or not furnished the return of loss  
(d) return of loss before the due date mentioned u/s 139(1) or 139(4)  
**(1 Mark)**
17. In case the donation is made in cash the deduction under section 80G shall be allowed to the maximum extent of-  
(a) Rs. 15,000  
(b) Rs. 10,000  
(c) Rs. 2,000  
(d) Rs. 50,000  
**(1 Mark)**
18. If a firm earns agricultural income, it will be exempt:  
(a) in the hands of firm  
(b) in the hands of firm but taxable in the hands of the partners  
(c) in the hands of firm as well its partners  
(d) in the hands of the firm as well its partners but would be included in the other income of partners for computation of tax on his other incomes  
**(1 Mark)**

19. M/s. Shanky Consultants, a partnership firm registered in Delhi, renders following services during theyear:

- (i) Security services: Rs. 2,00,00,000/ to registered business entities
- (ii) Manpower services (Accountants): Rs. 5,00,000/-
- (iii) Auditing services: Rs. 1,00,00,000/-

Other Information

- (i) Shanky Consultants also paid sponsorship fees of Rs. 70,000/- at seminar organized by a private NGO (a partnership firm) in Delhi.
- (ii) Shanky Consultant pays rent amounting to Rs. 6,00,000/- for a building owned by MCD.
- (iii) Assume all services are taxable at 18% and all transactions to be intra-State supplies.

Based on the above information, answer the following questions:

(i) What is the aggregate turnover of Shanky Consultants?

- (a) Rs. 3,05,00,000/-
- (b) Rs. 3,05,70,000/-
- (c) Rs. 1,05,00,000/-
- (d) Rs. 1,05,70,000/-

**(2 Marks)**

(ii) GST liability paid under reverse charge by Shanky Consultants is?

- (a) CGST: Rs. 60,300/-, SGST: Rs. 60,300/-
- (b) CGST: Rs. 6,300/-, SGST: Rs. 6,300/-
- (c) CGST: Rs. 54,000/-, SGST: Rs. 54,000/-
- (d) None of the above

**(2 Marks)**

(iii) State which of the following statement is true in respect of security services provided by Shanky Consultants to registered business entities:

- (a) Shanky Consultants shall issue GST compliant tax invoice.
- (b) Shanky Consultants shall issue bill of supply stating "Tax to be paid by service recipient under reverse charge".
- (c) Shanky Consultants can issue any document in lieu of tax invoice.
- (d) Shanky Consultants shall issue receipt voucher every time Shanky Consultants receives payment.

**(2 Marks)**

20. Akash Ltd. a registered person in Punjab has purchased Air Conditioner for invoice value of Rs. 32,000 (which includes GST at 18%) from Mukesh Ltd. registered in Punjab. Akash Ltd. had capitalized Air Conditioner in his books of accounts for full value of Rs. 32,000 and taking the benefit of depreciation on the same. Keeping in view of the above situation the input tax credit which Akash Ltd. is required to take in his books of accounts will be;

- (a) Nil
- (b) Rs. 4,881
- (c) Rs. 5,760
- (d) Rs. 2,880

**(2 Marks)**

21. Which document is required in case of movement of goods of consignment value of Rs. 1,05,000 for reasons other than supply:-

- (a) Bill of supply
- (b) Receipt Voucher
- (c) Payment voucher
- (d) E-way bill

**(2 Marks)**

22. Which of the following services are exempt under GST?
- (i) testing of agricultural produce
  - (ii) supply of farm labour
  - (iii) warehousing of agricultural produce
- (a) (i)
- (b) (i) and (ii)
- (c) (ii) and (iii)
- (d) (i), (ii) and (iii)

**(2 Marks)**

**SECTION – A**

**PART – II - DESCRIPTIVE QUESTIONS**

**QUESTIONS NO. 1 IS COMPULSORY**

**ATTEMPT ANY TWO QUESTIONS THE REMAINING THREE QUESTIONS**

**TOTAL MARKS: 42 MARKS**

**Question 1:**

- (a) Mr. Hari, aged 55 years, a resident individual and practicing Chartered Accountant, furnishes you the receipts and payments account for the financial year 2020-21.

**Receipts and Payments Account**

Receipts	Rs.	Payments	Rs.
Opening Balances (01.04.2020) Cash & Bank	20,000	Staff salary, bonus and stipend to articled clerks	20,50,000
Fee from professional services	39,60,000	Other general and administrative expenses	12,00,000
Motor car loan from SBI @ 10% interest per annum	2,00,000	Office rent	48,000
		Life Insurance Premium	23,000
		Motor car (Acquired in January 2020 by way of online payment)	4,00,000
		Books bought (annual publication by credit card)	22,000
		Computer acquired on 01.11.2020 for professional use	25,000
		Domestic drawings	2,50,000
		Motor car maintenance	12,000
		Public Provident Fund subscription	1,40,000
		Closing balances (31.03.2021) Cash & Bank	10,000
	41,80,000		41,80,000

**Other Information:**

- (i) Motor car was put to use for both official and personal purposes. 1/4<sup>th</sup> of the motor car is for personal purpose. No interest on car loan was paid during the year.
- (ii) Mr. Hari purchased a flat in Jaipur for Rs. 15,00,000 in July 2013 cost of which was partly financed by a loan from State Bank of India of Rs. 10,00,000 @ 10% interest, his own savings Rs. 1,00,000 and a deposit from Bank of Baroda for Rs. 4,00,000. The flat was given to Bank of Baroda on lease for 10 years @ Rs. 40,000 per month. The following particulars are relevant:
  - (a) Municipal taxes paid by Mr. Hari      Rs. 4,200 per annum
  - (b) House insurance                              Rs. 1,000

- (iii) He earned Rs. 1,00,000 in share speculation business and lost Rs. 1,50,000 in commodity speculation business.
  - (iv) Mr. Hari received a gift of Rs. 40,000 each from four of his family friends.
  - (v) He contributed Rs. 1,11,000 to Prime Minister's Drought Relief Fund by way of bank draft.
  - (vi) He donated to a registered political party Rs. 3,00,000 by way of cheque.
- Compute the total income of Mr. Hari and the tax payable for the Assessment Year 2021-22.

**(10 Marks)**

- (b)** Mr. X, Central Government employee, furnishes you the following information for the previous year 2020-21. Compute his total income

		<b>(amount in Rs.)</b>
(1)	Basic Salary	4,00,000
(2)	Dearness Allowance (forging part of retirement benefit)	2,00,000
(3)	Servant Allowance	15,000
(4)	He has made the following payments in the previous year :	
	(a) Life insurance premium (Policy taken on 01.04.2015 – capital sum assured Rs. 2,50,000)	30,000
	(b) Contribution to Pension Scheme of the Central Government (14% of Basic Salary and DA). The employer also made an equal contribution	84,000
	(c) Payment to PPF account in his own name	1,00,000

**(4 Marks)**

**Question 2:**

- (a)** Ram purchases a house property for Rs. 15,00,000 on 30<sup>th</sup> June 1994. The following expenses were incurred by him for making addition/ alteration to the house property.

	<b>Rs.</b>
Cost of construction of first floor in 1995-1996	5,00,000
Cost of construction of second floor in 2002-03	7,50,000
Alteration/reconstruction of the property in 2006-07	6,25,000
Fair market value of the property on 1 <sup>st</sup> April, 2001	21,00,000

Stamp duty value of the property on 1 April, 2001 , 20,00,000.

The house property is sold by him on 15<sup>th</sup> June, 2020 for Rs. 1,00,00,000 (expenses incurred on transfer Rs. 1,15,000). Compute the amount of capital gains chargeable to tax for the assessment year 2021-22.

Cost inflation indices : FY 2001-02 : 100; FY 2002-03 : 105; FY 2006-07 : 122 and 2020-21: 301.

**(4 Marks)**

- (b)** Mr. Dhanapal wishes to purchase a residential house costing Rs. 60 lakhs from Ms. Saipriya. The house is situated at Chennai. He also wants to purchase agricultural lands in a rural area from Rs. 65 lakhs. He wants to know whether there will be any obligation to deduct tax at source in these two situations. Both the buyer as well as the sellers are residents in India. Advise Mr. Dhanapal suitably.

**(3 Marks)**

- (c)** Ram, who is 28 years on age, is a businessman in Delhi. On the basis of the following profit and loss account for the financial year 2020-21, compute his taxable income:

Particulars	Rs.	Particulars	Rs.
Opening stock	20,700	Sales	15,00,000
Purchases	10,00,000	Closing stock	25,200
Household expenses	10,000		
Income-tax for the financial year 2019-20	30,000		
Interest on capital	8,400		
Depreciation on furniture	12,000		
Reserve for bad debts	1,200		
Salaries and wages	60,000		
Rent and rates	25,000		
Net profit	3,57,900		
	15,25,200		15,25,200

Other relevant particulars are as follows:

- (i) Opening stock and closing stock have consistently been valued at 10% below cost price.
- (ii) Household expenses include a contribution of Rs. 1,500 towards public provident fund.
- (iii) Amount of depreciation on furniture as per income-tax provisions is Rs. 10,000.

**(7 Marks)**

**Question 3:**

- (a)** The following particulars are furnished by Ms. Priyanka for the financial year 2020-21 (assessment year 2021-22) :

Tax on total income (paid on 31.07.2021)	Rs. 1,50,000
Date of filing the return	31.07.2021
Due date for filing the return	31.07.2021

Compute the total interest payable under sections 234B and 234C.

**(6 Marks)**

- (b)** Mr. Sharma asks you to compute his taxable income from the following transactions which took place with his friends during January 2021-

- (i) Cash gifts received by him from Mr. A and Mr. Z : Rs. 32,000 each;
- (ii) Two plot of lands gifted to him by Mr. B and Mr. C whose stamp values are Rs. 3,50,000 and Rs. 50,000 respectively;
- (iii) He purchased a residential house at Rs. 6,00,000 from Mr. D, which was not registered, but the prevalent stamp value of which was Rs. 7,50,000;
- (iv) A sculpture and jewellery worth Rs. 50,000 and Rs. 35,000 respectively were gifted by Mr. E and Mr. F;
- (v) A silver coin purchased by him at Rs. 10 lakhs from Mr. G, when prevalent market value is Rs. 10.5 lakhs and shares purchased by him at Rs. 3 lakhs from Mr. H, when fair market value thereof was Rs. 3.3 lakhs.
- (vi) A diamond ring purchased at Rs. 50 lakhs from M/s. Pearl Jewels (a jewellery shop of his close friend) when the fair market value was Rs. 55 lakhs for the purpose of Sharma Gem and Jewellery Mart (a jewellery shop owned by Mr. Sharma).

**(8 Marks)**

**Question 4:**

- (a)** Mrs. Disha Khanna, a resident of India, owns a house property at Bhiwani in Haryana. The Municipal value of the property is Rs. 7,50,000, Fair Rent of the property is Rs. 6,30,000 and Standard Rent is Rs. 7,20,000 per annum.



The property was let out for Rs. 75,000 per month for the period April 2020 to December 2020. Thereafter, the tenant vacated the property and Mrs. Disha Khanna used the house for self- occupation. Rent for the months of November and December 2020 could not be realized from the tenant. The tenancy was bonafide but the defaulting tenant was in occupation of another property of the assessee, paying rent regularly.

She paid municipal taxes @ 12% during the year and paid interest of Rs. 35,000 during the year for amount borrowed to wards repairs of the house property.

You are required to compute her income from "House Property" for the A.Y. 2021-22.

**(7 Marks)**

**(b)** Explain with reasons whether the following transactions attract income tax in India in the hands of recipients?

- (i) Salary (Computed) paid to Mr. David, a citizen of India Rs. 15,00,000 by the Central Government for the services rendered in Canada.
- (ii) Legal charges of Rs. 7,50,000 paid to Mr. Johnson, a lawyer of London, who visited India to represent a case at the Supreme Court.
- (iii) Royalty paid to Rajeev, a non-resident by Mr. Kukesh, a resident for a business carried on in Sri Lanka.
- (iv) Interest received of Rs. 1,00,000, on money borrowed from France, by Ms. Dyana, a non-resident for the business at Bangalore.

**(3 Marks)**

**(c)** Mr. Sachin filed return on 30<sup>th</sup> September, 2021 related to Assessment Year 2021-22. In the month of October 2021, his tax consultant found that the interest on fixed deposit was omitted in the tax return.

- (i) What is the time limit for filing a belated return?
- (ii) Can Mr. Sachin file a revised return?

Justify the above with the relevant provisions under section 139.

Assume that the due date for furnishing return of income was 31<sup>st</sup> July, 2021 and the assessment was not completed till the month of October 2021.

**(4 Marks)**

## SECTION – B - DESCRIPTIVE QUESTIONS

### QUESTION NO. 5 IS COMPULSORY

**ATTEMPT ANY TWO QUESTIONS OUT OF REMAINING THREE QUESTIONS.**

**TOTAL MARKS: 28 MARKS**

**Question 5:**

ABC Ltd is engaged in manufacturing and registered under GST Act and the company has submitted information as given below:

Purchased raw material 'A' from some other state Rs. 1,00,000 + IGST @ 15%.

Purchased raw material 'B' from Delhi Rs. 3,00,000 + CGST @ 10% + SGST @ 10%

Processing charges 4,00,000. Taken services of production engineer and paid Rs. 3,00,000 + CGST @ 7.5% + SGST @ 7.5%. Profit Rs. 5,00,000 and entire product was sold and charged output tax CGST @ 10% + SGST @ 10% . Compute Net Tax Payable.

**(8 Marks)**

**Question 6**

- (a) Department of Posts provided following services to persons other than Government during the month ended 31.03.2021:-

Services rendered	Amount charged for such services (Rs. in lakh)
Basic mail services	100
Transfer of money through money orders	500
Operation of saving accounts	150
Rural postal life insurance services	200
Distribution of mutual funds and bonds	500
Issuance of postal orders	300
Collection of telephone and electricity bills	100
Pension payment services	50
Speed post services	500
Express parcel post services	200

Compute the GST liability of Department of Posts for the month of March 2021.

Notes:

- Time of supply for all the aforesaid cases fall during the month of March 2021.
- All the service charges stated above are exclusive of GST, wherever applicable.
- Rate of CGST @ 9% & SGST @ 9%.

**(6 Marks)**

- (b) Mr. X is a registered in GST in Delhi and is in Normal scheme.  
 Purchased goods Rs. 30,00,000 + CGST @ 10% + SGST @ 10% on 01/10/2019.  
 Purchased Plant & Machinery Rs. 32,00,000 + CGST @ 12% + SGST @ 12% on 22/09/2019.  
 Sold half of the goods for Rs. 22,00,000 + CGST @ 10% + SGST @ 10% upto 01/04/2020.  
 He shifted to the composition scheme on 01/04/2020 and remaining goods were sold by him for Rs. 24,00,000 (no GST has been charged)  
 Purchased some more goods on 01/05/2020 Rs. 10,00,000 + CGST @ 10% + SGST @ 10% and sold goods up to 31/05/2020 Rs. 14,00,000.  
 Compute ITC to be reversed at the time of shifting to composition scheme and also tax payable when he was in Normal scheme/Composition Scheme.

**(4 Marks)**

**Question 7:**

- (a) ABC is a trader dealing in stationery items. It is registered under GST and has undertaken following sales during the day:

S.No.	Recipient of supply	Amount (Rs.)
1.	R Traders - a registered retail dealer (Composition Dealer)	190
2.	D Enterprises – an unregistered trader	358
3.	G – a Painter [unregistered]	500
4.	O Orphanage – an unregistered entity	188
5.	A – a Student [unregistered]	158

None of the recipients require a tax invoice.

Determine in respect of which of the above supplies, ABC may issue a Consolidated Tax Invoice instead of Tax Invoice at the end of the day?

**(3 Marks)**

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- (b) Dina Ltd., a registered supplier from Maharashtra is engaged in the manufacturing of passenger auto. The company provides the following details of purchase made/ services availed by it during the month of March 2021:

Sl. No.	Particulars	GST Paid Rs.
i.	Purchase of iron which is used as a raw material (Goods were received in two instalments, first on in March 2021 and the second instalment was received in April )	2,50,000
ii.	Purchase of accessories which were delivered directly to the Dealers of the company. Only invoice was received by Dina Ltd.	90,000
iii.	Purchase of Bus (seating capacity 15) for the transportation of employees from their residence to company and back	1,97,000
iv.	Input tax credit on general insurance taken on a car used by Executives of the company for official purposes.	5,200
v	Payment made to M/s Tasty Caterers for providing daily breakfast & lunch to the employees of the company, as voluntary staff welfare measure.	54,700

You are required to determine the eligible input Tax Credit available to M/s Dina Ltd. for the month of March 2021, by giving brief explanations for treatment of various items. Subject to the information given above, all the other conditions necessary for availing input tax credit have been fulfilled.

**(7 Marks)**

**Question 8:**

- (a) Answer the following questions with respect to casual taxable person under the CGST Act, 2017:

- (i) Who is a casual taxable person?
- (ii) Can a casual taxable person opt for the composition scheme?
- (iii) When is the casual taxable person liable to get registered?
- (iv) What is the validity period of the registration certificate issued to a casual taxable person?
- (v) Can the validity of registration certificate issued to a casual taxable person be extended? If yes, what will be the period of extension?

**(5 Marks)**

- (b) Mr. Shah, a consignor is required to move goods from Ahmedabad (Gujarat) to Nadiad (Gujarat). He appoints Mehta Transporter for movement of goods. Mehta Transporter moves the goods from Ahmedabad (Gujarat) to Kheda (Gujarat). For completing the movement of goods from Kheda (Gujarat) to Nadiad (Gujarat), Mehta Transporter now hands over the goods to Parikh Transporter.

Explain the procedure regarding e-way bill to be followed by consignor and transporter as per provisions of GST law and rules made thereunder.

**(5 Marks)**

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