Skillshort

Self-Study Preparation Pack

CA INTERMEDIATE

Paper 3: Taxation

Chapter-wise Practice Questions with Answers

For January 2027 attempt · 50 MCQs (5 sets) + 10 descriptive questions with solutions · A.Y. 2026-27 / GST law to 30 June 2026 · Original Skillshort questions

50 MCQs with key | 10 descriptive with solutions | Numbers verified in Python | Solve after each chapter

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This subject pack has 6 parts

1 Chapter-wise notes | 2 Important topics & weightage | 3 Past papers: trends & links

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Prepared by Skillshort for self-study. Original explanations and questions; not an official ICAI/ICMAI/ICSI publication. Items marked VERIFY should be checked against the latest official material.

Part A – Chapter-wise MCQs

Each set is followed by its answer key. Attempt a set in 20 minutes after finishing the related chapters. Default regime unless stated; GST rates hypothetical.

Set 1 – Chapters 1–2 (Basic concepts, residential status)

1. The previous year of a business set up on 1 November 2025 is

(a) 1-4-2025 to 31-3-2026
(b) 1-11-2025 to 31-3-2026
(c) 1-11-2025 to 31-10-2026
(d) 1-4-2026 to 31-3-2027

2. Mr. A (resident, 45) has total income of ₹12,10,000 (all normal income) under the default regime. His tax liability is

(a) ₹63,960
(b) ₹10,400
(c) Nil
(d) ₹61,500

3. The maximum rate of surcharge under the default regime is

(a) 37%
(b) 25%
(c) 15%
(d) 10%

4. Which is **agricultural income**?

(a) Dividend from a company engaged in agriculture
(b) Income from sale of saplings grown in a nursery
(c) Income from processing of tea leaves into made tea, as a whole
(d) Interest on arrears of rent of agricultural land

5. An Indian citizen visiting India, whose income other than foreign income exceeds ₹15 lakh, is resident if he stays in India for

(a) 60 days in the P.Y. and 365 days in 4 preceding years
(b) 120 days in the P.Y. and 365 days in 4 preceding years
(c) 182 days only
(d) 90 days in the P.Y.

6. A HUF is resident if

(a) the karta is resident
(b) control and management is wholly or partly in India
(c) the majority of members are resident
(d) it earns income in India

7. A company is resident in India if

(a) it is an Indian company or its place of effective management (POEM) in the year is in India
(b) its directors are Indian citizens
(c) it earns more than 50% of its income in India
(d) it has a branch in India

8. For a non-resident, which income is taxable?

(a) Interest on a foreign bank deposit received abroad
(b) Salary for services rendered in India, even if received abroad
(c) Income from a business abroad controlled from India
(d) Past untaxed foreign income brought into India

9. The amount of income-tax and the total income are rounded off respectively to the nearest multiple of

(a) ₹10 and ₹10
(b) ₹100 and ₹10
(c) ₹10 and ₹100
(d) ₹1 and ₹10

10. An individual with business income who wishes to opt for the optional regime must

(a) indicate it in each year's return
(b) file Form 10-IEA on or before the due date u/s 139(1); he can withdraw only once
(c) file Form 10-IEA by 31 March of the P.Y.
(d) take the Assessing Officer's approval

Set 1 – Answer key

Q	Ans	Explanation / working
1	(b)	s. 3: for a newly set up business, the P.Y. begins on the **date of setting up** and ends on the following 31 March.
2	(b)	Tax at slabs = ₹61,500; rebate u/s 87A is not available as income exceeds ₹12 lakh, but **marginal relief** limits tax to the income exceeding ₹12 lakh = ₹10,000; plus cess 4% = **₹10,400**.
3	(b)	s. 115BAC(1A): surcharge for income above ₹2 crore is capped at **25%**; the 37% rate applies only under the optional regime.
4	(b)	Explanation 3 to s. 2(1A): income from **saplings/seedlings grown in a nursery** is agricultural income. Dividend and interest are not; tea income is only **40%** agricultural (Rule 8).
5	(b)	s. 6(1) Explanation 1(b): for such a visiting citizen/PIO, **120 days** replaces 60 days (he will be RNOR in such a case).
6	(b)	s. 6(2): a HUF is resident unless control and management of its affairs is **wholly outside India**; ROR/RNOR depends on the karta's status.
7	(a)	s. 6(3).
8	(b)	s. 9(1)(ii): salary earned for services rendered **in India** is deemed to accrue in India.
9	(a)	ss. 288A and 288B – both to the nearest **₹10**.
10	(b)	s. 115BAC(6): option by **Form 10-IEA** by the due date; once withdrawn he can never opt again (unless he ceases to have business income).

Set 2 – Chapters 3–7 (Heads of income)

11. The rent-free accommodation perquisite for a private-sector employee, in a city with 2011 population of 30 lakh, owned by the employer, is

(a) 10% of salary
(b) 7.5% of salary
(c) 5% of salary
(d) 15% of salary

12. Leave encashment received on retirement by a private-sector employee is exempt up to a maximum of

(a) ₹3,00,000
(b) ₹10,00,000
(c) ₹20,00,000
(d) ₹25,00,000

13. Ms. B owns three houses used for her own residence. Under s. 23(4) she may

(a) treat all three as self-occupied
(b) treat any two as self-occupied; the third is deemed let out
(c) treat only one as self-occupied
(d) treat none as self-occupied

14. Under the default regime, interest of ₹2,40,000 on a loan for a **let-out** property is

(a) limited to ₹2,00,000
(b) fully deductible u/s 24(b), but HP loss cannot be set off against other heads
(c) not deductible
(d) deductible only to the extent of ₹30,000

15. A new machine (not a car) costing ₹10 lakh is put to use on 15 January 2026 by a manufacturer under the optional regime. Depreciation (15%) + additional depreciation for P.Y. 2025-26 is

(a) ₹3,50,000
(b) ₹1,75,000
(c) ₹75,000
(d) ₹2,00,000

16. Under s. 40A(3), a payment for an expense to a transporter for plying goods carriages, made in cash, is disallowed if it exceeds in a day

(a) ₹10,000
(b) ₹20,000
(c) ₹35,000
(d) ₹50,000

17. Under s. 44AE, presumptive income for a heavy goods vehicle (gross vehicle weight above 12 MT) is

(a) ₹7,500 per month
(b) ₹1,000 per ton of gross vehicle weight per month or part of a month
(c) ₹10,000 per month
(d) 8% of receipts

18. Long-term capital gains from listed equity shares (STT paid) of ₹3,00,000 arising in P.Y. 2025-26 are taxable at

(a) 10% on ₹2,00,000
(b) 12.5% on ₹1,75,000
(c) 12.5% on ₹3,00,000
(d) 20% on ₹3,00,000

19. Exemption u/s 54EC is available for investment in specified bonds within

(a) 6 months of transfer, up to ₹50 lakh in a financial year
(b) 1 year, up to ₹1 crore
(c) 3 years, no limit
(d) 2 years, up to ₹10 crore

20. Mr. C received gifts in P.Y. 2025-26: ₹30,000 from his friend and ₹25,000 from his cousin. Taxable u/s 56(2)(x) is

(a) Nil
(b) ₹55,000
(c) ₹30,000
(d) ₹5,000

Set 2 – Answer key

Q	Ans	Explanation / working
11	(b)	Rule 3(1): **7.5%** for population above 15 lakh but not above 40 lakh (10% above 40 lakh; 5% for other places).
12	(d)	s. 10(10AA)(ii) limit **₹25,00,000** (from 1-4-2023), subject to the other three limits.
13	(b)	Up to **two** houses can be self-occupied; others are deemed let out. The aggregate SOP interest limit of ₹2,00,000 applies (optional regime).
14	(b)	There is no cap for let-out property; the default regime only disallows **SOP interest** and **inter-head set-off** of HP loss.
15	(b)	Used < 180 days – half rates: 7.5% + 10% = 17.5% × 10 lakh = **₹1,75,000**; the balance additional depreciation (10%) is allowed next year.
16	(c)	**₹35,000** for transporters (₹10,000 otherwise).
17	(b)	**₹1,000 per ton** of GVW per month or part; other vehicles – ₹7,500 per month; maximum 10 vehicles at any time.
18	(b)	s. 112A – **12.5%** on LTCG exceeding **₹1,25,000**: 3,00,000 − 1,25,000 = ₹1,75,000.
19	(a)	**6 months**, ₹50 lakh per FY (and in the year of transfer plus the next year combined), lock-in 5 years; only LTCG on land or building.
20	(b)	A **cousin** is not a "relative". Aggregate from non-relatives ₹55,000 exceeds ₹50,000 – the **whole** amount is taxable.

Set 3 – Chapters 8–13 (Clubbing, losses, deductions, TDS/TCS, returns)

21. Income from an asset transferred to the son's wife without adequate consideration is

(a) taxed in the son's wife's hands
(b) clubbed in the transferor's income
(c) clubbed in the son's income
(d) exempt

22. Unabsorbed depreciation can be carried forward

(a) for 8 years
(b) for 4 years
(c) indefinitely, and set off against any head other than salary
(d) only if the business continues

23. Which loss can be carried forward even if the return is filed after the due date?

(a) Business loss
(b) Speculation loss
(c) House property loss
(d) Capital loss

24. Deduction u/s 80D for a resident individual (45) who pays mediclaim of ₹30,000 for self and ₹60,000 for his senior-citizen father is

(a) ₹90,000
(b) ₹75,000
(c) ₹50,000
(d) ₹1,00,000

25. Under the default regime, which deduction is allowed?

(a) s. 80C
(b) s. 80D
(c) s. 80CCD(2)
(d) s. 80TTA

26. TDS on interest (other than on securities) paid by a bank to a resident senior citizen is required if the amount in the FY exceeds

(a) ₹40,000
(b) ₹50,000
(c) ₹1,00,000
(d) ₹10,000

27. TCS u/s 206C(1G) on a remittance of ₹15 lakh under LRS for an overseas tour programme package in P.Y. 2025-26 is

(a) ₹75,000
(b) ₹1,50,000
(c) ₹3,00,000
(d) ₹1,00,000

28. Interest u/s 234B is payable when advance tax paid is less than

(a) 100% of assessed tax
(b) 90% of assessed tax
(c) 75% of assessed tax
(d) 80% of returned income

29. A return for A.Y. 2026-27 can be revised

(a) only once, before 31 July 2026
(b) any number of times, up to 31 December 2026 or completion of assessment, whichever earlier
(c) only if filed by the due date
(d) up to 31 March 2027

30. Updated return u/s 139(8A) filed 30 months after the end of the relevant A.Y. attracts additional tax of

(a) 25%
(b) 50%
(c) 60%
(d) 70%

Set 3 – Answer key

Q	Ans	Explanation / working
21	(b)	s. 64(1)(vi).
22	(c)	s. 32(2).
23	(c)	s. 80 does not apply to **HP loss** (s. 71B) and **unabsorbed depreciation**.
24	(b)	Self ₹25,000 (limit) + parents ₹50,000 (senior citizen limit) = **₹75,000** (optional regime only).
25	(c)	Only **80CCD(2)**, **80CCH(2)** and **80JJAA**.
26	(c)	s. 194A threshold from 1-4-2025: **₹1,00,000** for senior citizens (₹50,000 for others; ₹10,000 for non-bank payers).
27	(b)	5% up to ₹10 lakh (₹50,000) + 20% on the balance ₹5 lakh (₹1,00,000) = **₹1,50,000**.
28	(b)	s. 234B – **90%**; 1% per month or part from 1 April of the A.Y.
29	(b)	s. 139(5) – a belated return can also be revised; the revised return replaces the earlier one.
30	(c)	12 / 24 / 36 / 48 months → **25% / 50% / 60% / 70%** of aggregate tax and interest; 30 months falls in the 24–36 month slab – **60%**.

Set 4 – Chapters 14–20 (GST: introduction, supply, charge, exemptions, place, time and value)

31. The GST Council is constituted under

(a) Article 246A
(b) Article 269A
(c) Article 279A
(d) Article 366(12A)

32. Which is a supply even without consideration under Schedule I?

(a) Gifts by an employer to an employee worth ₹40,000 in a year
(b) Permanent transfer of business assets on which ITC was availed
(c) Free samples on which no ITC was availed
(d) Services by an employee to an employer

33. Sale of land is

(a) a supply of goods
(b) a supply of services
(c) neither supply of goods nor services (Schedule III)
(d) exempt supply under notification

34. A combo pack of a pen (18%), a notebook (12%) and a pencil box (12%) sold for one price is taxed at

(a) 12%
(b) 18%
(c) weighted average
(d) each item's own rate

35. Services of a director to his company (other than as employee) are taxed

(a) under forward charge
(b) under reverse charge in the hands of the company
(c) exempt
(d) not a supply

36. Under s. 9(5), tax on passenger transport by a radio taxi booked through an ECO is payable by

(a) the driver
(b) the passenger
(c) the electronic commerce operator
(d) the State Government

37. Services of an individual advocate to a business entity with turnover of ₹15 lakh in the preceding year are
(a) taxable under RCM
(b) exempt
(c) taxable under forward charge
(d) taxable only if the advocate is registered

38. The place of supply of services of transportation of goods to a registered person is
(a) the location where goods are handed over
(b) the location of the recipient
(c) the destination
(d) the location of the supplier

39. Under s. 13, the time of supply of services under RCM is the earlier of the date of payment and
(a) the date of invoice
(b) the date immediately after 30 days from the invoice
(c) the date immediately after 60 days from the supplier's invoice
(d) the date of receipt of service

40. Which is **excluded** from the value of supply?
(a) Interest for late payment
(b) Packing charges
(c) Subsidy from the Central Government
(d) Excise duty on tobacco

Set 4 – Answer key

Q	Ans	Explanation / working
31	(c)	Article **279A**.
32	(b)	Schedule I para 1.
33	(c)	Schedule III para 5 (it is still part of "exempt supply" value for ITC reversal).
34	(b)	**Mixed supply** – highest rate (s. 8(b)).
35	(b)	Notification 13/2017-CT(R) – RCM on services by a **director** to the company.
36	(c)	ECO is liable as if it were the supplier.
37	(b)	Exempt where the business entity's turnover in the preceding FY is **up to ₹20 lakh** (₹10 lakh in special category States).
38	(b)	s. 12(8) IGST Act – **location of the registered recipient**.
39	(c)	s. 13(3).
40	(c)	s. 15(2)(e) – only subsidies **other than** Government subsidies are included.

Set 5 – Chapters 21–26 (GST: ITC, registration, invoices, e-way bill, payment, returns)

41. ITC on a motor car (5 seats) bought by a company for its directors is
(a) allowed
(b) blocked u/s 17(5)(a)
(c) allowed at 50%
(d) allowed if depreciation is not claimed on tax

42. The time limit to avail ITC on an invoice dated 10 March 2026 is
(a) 30 September 2026
(b) 30 November 2026 or the date of annual return for 2025-26, whichever earlier
(c) 31 December 2026
(d) 31 March 2027

43. Where the recipient fails to pay the supplier within 180 days of the invoice date
(a) ITC lapses permanently
(b) ITC availed is reversed with interest and can be re-availed on payment
(c) the supplier's tax is refunded
(d) no consequence

44. A supplier exclusively of services in Telangana must register when aggregate turnover exceeds
(a) ₹10 lakh
(b) ₹20 lakh
(c) ₹40 lakh
(d) ₹1.5 crore

45. A casual taxable person must apply for registration
(a) within 30 days of becoming liable
(b) at least 5 days before commencing business
(c) at the time of first supply
(d) within 90 days

46. A tax invoice for a taxable service supplied by an NBFC must be issued within
(a) 30 days
(b) 45 days
(c) 15 days
(d) 60 days

47. An e-way bill for over-dimensional cargo moving 450 km is valid for
(a) 3 days
(b) 23 days
(c) 1 day
(d) 5 days

48. IGST credit, after setting off IGST liability, is used
(a) first for CGST, then SGST
(b) for CGST and SGST in any order and proportion
(c) only for SGST
(d) cannot be used further

49. GSTR-9 (annual return) is optional for registered persons with aggregate turnover up to
(a) ₹2 crore
(b) ₹5 crore
(c) ₹1.5 crore
(d) ₹50 lakh

50. An ECO must collect TCS u/s 52 at the rate of
(a) 1%
(b) 0.5%
(c) 2%
(d) 0.1%

Set 5 – Answer key

Q	Ans	Explanation / working
41	(b)	Blocked – not used for further supply of cars, passenger transport or driving training.
42	(b)	s. 16(4).
43	(b)	Second proviso to s. 16(2) read with Rule 37/37A.
44	(b)	General threshold **₹20 lakh** for services.
45	(b)	s. 25(1) proviso.
46	(b)	Rule 47 – **45 days** for insurers, banking companies, financial institutions and NBFCs.
47	(b)	ODC – 1 day per **20 km** or part: 450 ÷ 20 = 22.5 → **23 days**.
48	(b)	s. 49A read with Rule 88A.
49	(a)	Notification under s. 44 – optional up to **₹2 crore**.
50	(b)	**0.5%** (0.25% CGST + 0.25% SGST, or 0.5% IGST) from 10-7-2024.

Part B – Descriptive Practice Questions

QUESTION D1 – Three houses for own residence (6 marks)

Ms. Lata (resident, optional regime) owns three houses used for her own residence. House A: interest ₹1,20,000; House B: interest ₹1,10,000; House C: MV ₹3,00,000, FR ₹3,60,000, SR ₹3,20,000, municipal taxes paid ₹20,000, interest ₹60,000. She chooses A and B as self-occupied. Compute income from house property under both regimes.

SOLUTION D1

House C (deemed let out, s. 23(4)): ER = higher of MV and FR (3,60,000), limited to SR = **3,20,000** (no actual rent) → GAV 3,20,000 – municipal tax 20,000 = NAV 3,00,000 – 30% (90,000) – interest 60,000 = **₹1,50,000**. **Houses A and B:** annual value nil; interest 1,20,000 + 1,10,000 = 2,30,000, restricted to the **aggregate limit of ₹2,00,000** (optional regime). **Optional regime:** 1,50,000 – 2,00,000 = **loss ₹50,000** (can be set off against other heads). **Default regime:** SOP interest not allowed → **₹1,50,000**.

QUESTION D2 – Depreciation with additions and a sale (5 marks)

A manufacturer's 15% block had WDV ₹10,00,000 on 1-4-2025. New machines were bought on 1-7-2025 (₹4,00,000) and 1-12-2025 (₹2,00,000); an old machine was sold on 1-1-2026 for ₹3,00,000. Compute depreciation for A.Y. 2026-27 under both regimes.

SOLUTION D2

WDV = 10,00,000 + 4,00,000 + 2,00,000 – 3,00,000 = **13,00,000**. Normal depreciation = 15% × 11,00,000 + 7.5% × 2,00,000 (used < 180 days) = 1,65,000 + 15,000 = **₹1,80,000** (both regimes). Additional depreciation (optional regime only) = 20% × 4,00,000 + 10% × 2,00,000 = **₹1,00,000** (balance ₹20,000 next year). Total – optional **₹2,80,000**; default **₹1,80,000**.

QUESTION D3 – TCS on LRS and motor car (4 marks)

In P.Y. 2025-26: (i) Mr. D remits ₹15 lakh for an overseas tour package; (ii) Ms. E remits ₹14 lakh from her own funds for her education abroad; (iii) Mr. F remits ₹20 lakh for education financed by a bank loan; (iv) Mr. G buys a car for ₹12 lakh. Compute TCS.

SOLUTION D3

(i) 5% × 10 lakh + 20% × 5 lakh = **₹1,50,000**; (ii) 5% on amount exceeding ₹10 lakh = 5% × 4 lakh = **₹20,000**; (iii) education loan from a financial institution – **Nil**; (iv) motor vehicle above ₹10 lakh – 1% × 12 lakh = **₹12,000** (s. 206C(1F)).

QUESTION D4 – Losses (5 marks)

State with reasons: (i) Can an STCL of ₹50,000 be set off against LTCG of ₹80,000? (ii) Can a business loss be set off against salary? (iii) Can a loss from owning race horses be set off against other business income? (iv) Can a loss from a lottery business be set off against lottery winnings? (v) Can a loss of a closely held company be carried forward when 60% of its shares changed hands?

SOLUTION D4

(i) **Yes** – STCL can be set off against STCG or LTCG (s. 70(2)). (ii) **No** – s. 71(2A). (iii) **No** – only against race-horse income (s. 74A), carried forward 4 years. (iv) **No** – no loss or expenditure is allowed against casual winnings (s. 58(4)); losses cannot be set off against them. (v) **No** – s. 79 requires at least **51% of voting power** to be beneficially held by the same persons on the last days of the years of loss and of set-off (40% continuity fails).

QUESTION D5 – Persons not liable to advance tax and the s. 44AD exception (4 marks)

Who is not required to pay advance tax? When must an assessee under s. 44AD pay it?

SOLUTION D5

(a) Where tax payable (after TDS/TCS) is **less than ₹10,000** (s. 208). (b) A **resident senior citizen** (60 or above) having **no income under PGBP** (s. 207(2)). An assessee declaring income u/s **44AD/44ADA** pays the whole advance tax by **15 March**; any amount paid by 31 March is treated as advance tax.

QUESTION D6 – GST: tax-inclusive price and discounts (5 marks)

X Ltd. sells goods at ₹1,18,000 (inclusive of GST @ 18%). It also allows (i) a 2% discount on the invoice; (ii) a year-end volume discount of ₹5,000 as per an agreement made before the supply, linked to invoices, with the buyer reversing ITC; (iii) a 1% cash discount for prompt payment not agreed before the supply. Determine the value and treatment.

SOLUTION D6

Tax-inclusive value: 1,18,000 × 100 ÷ 118 = **₹1,00,000** (Rule 35); tax ₹18,000. (i) Discount in the invoice – **excluded** from value (s. 15(3)(a)). (ii) Post-supply discount – deductible as conditions of s. 15(3)(b) are met; the supplier issues a **credit note** u/s 34. (iii) Cash discount not agreed in advance – **not deductible**; value is not reduced.

QUESTION D7 – Registration in two States (5 marks)

Mr. H supplies services from Karnataka (₹14 lakh) and Manipur (₹4 lakh); his inward supplies under RCM are ₹3 lakh; exports of services are ₹2 lakh. Is he liable to register? Where?

SOLUTION D7

Aggregate turnover (all-India, same PAN) = 14 + 4 + 2 (exports included) = **₹20 lakh**; RCM inward supplies are **excluded**. Because he makes supplies from **Manipur** (special category – ₹10 lakh threshold), the **₹10 lakh** limit applies to him (s. 22(1) proviso) – he must register in **both States** (registration is State-wise, s. 25(1)). Had he operated only in Karnataka, ₹20 lakh would not "exceed" ₹20 lakh and he would not be liable.

QUESTION D8 – Composition eligibility (5 marks)

Examine: (i) Ice-cream manufacturer with turnover ₹80 lakh; (ii) trader with turnover ₹1.4 crore who makes inter-State sales; (iii) restaurant (no alcohol) with turnover ₹1.2 crore; (iv) chartered accountant with receipts ₹40 lakh; (v) trader selling goods through an ECO in his own State only.

SOLUTION D8

(i) **Not eligible** – ice cream is a notified good. (ii) **Not eligible** under s. 10(1) – inter-State outward supply of goods. (iii) **Eligible** – 5% (2.5% + 2.5%). (iv) **Eligible under s. 10(2A)** – service provider with turnover ≤ ₹50 lakh at 6%, provided no inter-State supply and other conditions. (v) **Eligible** – intra-State supply of goods through an ECO is allowed from 1-10-2023 (only services through an ECO are barred).

QUESTION D9 – Blocked credits (5 marks)

Examine ITC on: (i) health insurance for employees that the employer is obliged to provide under a State law; (ii) a bus (seating 30) for employee transport; (iii) works contract for laying a pipeline inside the factory; (iv) goods destroyed by fire; (v) food and beverages purchased by a caterer to supply outdoor catering.

SOLUTION D9

(i) **Allowed** – where it is **obligatory for the employer** to provide it under any law. (ii) **Allowed** – the block applies only to vehicles with seating capacity **up to 13**. (iii) **Allowed** – pipelines inside factory premises are **plant and machinery**. (iv) **Blocked** – s. 17(5)(h) (goods destroyed); ITC already taken must be reversed. (v) **Allowed** – used for making an outward supply of the **same category**.

QUESTION D10 – E-way bill (5 marks)

(i) A consignment of ₹48,000 from Delhi to Jaipur – is an e-way bill needed? (ii) A principal sends goods worth ₹30,000 to a job worker in another State. (iii) Validity for 350 km of normal cargo. (iv) Who generates Part B when goods are handed to a transporter? (v) Can an e-way bill be cancelled after 30 hours?

SOLUTION D10

(i) **No** – consignment value does not exceed ₹50,000. (ii) **Yes** – inter-State movement by a principal to a job worker requires an e-way bill **irrespective of value**. (iii) 350 ÷ 200 → **2 days**. (iv) The **transporter** (or the supplier who authorises him) updates Part B. (v) **No** – cancellation is allowed only within **24 hours** of generation and before verification in transit.