

Time: 2 Hours**Total Marks: 60**

1. All Questions are compulsory carrying 15 marks each
2. Exercise internal options wherever given
3. Figures to the right represent full marks to the question.
4. All workings shall form part of the main answer.
5. Use of simple calculator is allowed

Q1) Ms. Jagruti, started her business in Maharashtra State, who is exclusively in supply of other Goods and from January, 2023. Details of his monthly Sales from January, 2023 onwards are as follows: **(15)**

Month	Purchases	Sales
January, 2023	1,00,000	4,10,000
February, 2023	2,60,000	6,15,000
March, 2023	2,65,000	5,75,000
April, 2023	4,15,000	8,10,000
May, 2023	2,90,000	3,70,000
June, 2023	2,85,000	5,05,000
July, 2023	1,95,000	3,50,000
August, 2023	1,80,000	4,10,000
September, 2023	2,50,000	10,00,000
October, 2023	2,00,000	10,00,000
November, 2023	2,60,000	6,30,000
December, 2023	2,80,000	5,80,000

Find out from which month Ms. Jagruti is eligible to apply for registration as per the provision of GST Act. Give necessary justification of your answer.

OR

Q1) Mr. Priyansh, started his business in Puducherry, who is exclusively in supply of Goods from 1st April, 2023. Details of his monthly Purchases and Sales from April 2023 onwards are as follows: **(15)**

Month & Year	Purchases		Sales	
	Exempt Goods	Taxable Goods	Taxable Goods	Exempt Goods
April, 2023	1,00,000	1,25,000	1,60,000	70,000
May, 2023	1,50,000	1,50,000	80,000	1,00,000
June, 2023	2,00,000	2,00,000	1,00,000	10,000
July, 2023	2,25,000	2,50,000	60,000	55,000
August, 2023	2,75,000	3,00,000	1,65,000	10,000
September, 2023	3,00,000	3,50,000	1,15,000	95,000
October, 2023	3,50,000	3,75,000	1,90,000	70,000
November, 2023	4,25,000	4,00,000	85,000	5,000
December, 2023	4,75,000	4,50,000	1,95,000	1,55,000
January, 2024	2,00,000	3,00,000	1,00,000	1,30,000

Find out from which month Mr. Priyansh is eligible to apply for registration as per the provision of GST Act. Give necessary justification of your answer.

Q2. Classify the following activities as taxable and non-taxable supply. Also calculate CGST @ 9% and SGST @ 9% (All amounts given are exclusive of GST) : **(15)**

Supply	Rs.
1. Replacement of software for X Pvt Ltd	10,00,000
2. Annual Debit charges of Rs.150 on each debit card holder	5,40,000
3. Charges for Transfer of Money through MoneyOrders	2,22,000
4. Free of charge professional consultation with a relative seeking his guidance having equivalent value of Rs.	50,000
5. Advertising through banner for launch of new product	12,00,000
6. Land was lent for cattle farming	9,18,000
7. Commission from acting as Commission agent of consumer goods	15,12,000
8. Salary received from employer	12,00,000
9. Amount received for performing folk dance	1,02,000
10. Charges for training farmers for use of latest tools and technologies	24,000
11. Amount received from running kindergarten classes	2,28,000
12. Amount received from renting of vacant land for floriculture	1,68,000
13. Amount received from allowing erection of a communication tower	3,30,000

OR

Q2. Classify the following activities as taxable and non-taxable supply. Also calculate CGST @ 9% and SGST @ 9% (All amounts given are are exclusive of GST) : **(15)**

1. Building is lent to a hospital and a monthly rent of Rs. 3,00,000 is recovered.
2. Penal interest charged for delay in repayment of loans by customers Rs. 1,23,000
3. Issuance of Postal Orders Rs. 2,37,000
4. Aerial advertising for a social awareness campaign Rs. 7,50,000
5. Services provided by way of transportation of a patient in an ambulance Rs. 8,19,000
6. Commission earned on toll receipts Rs. 6,00,000
7. Transportation for school going students Rs. 3,60,000
8. Fees received for coaching provided related to culture Rs. 4,86,000
9. Rent received from agro machineries Rs. 1,05,000
10. Leasing of Vacant Land to a Cattle Farm Rs. 96,000
11. Royalty for providing technical knowhow Rs. 10,56,000
12. Charges received for development and Design of software Rs. 3,30,000
13. Charges for providing placement services Rs. 1,56,000

Q3. Mr. Mahesh of Mumbai provides you the following details for the month of March, 2024:
Opening Balance in Electronic Credit Ledger as on 1st March 2024:
IGST – Rs. 46,000 CGST – Rs. 24,000 SGST – Rs. 24,000

Transactions during March, 2024	Rs.
Sold goods @ 28% GST in Solapur	8,60,000
Sold goods @ 12% GST in Delhi	7,50,000
Provided Services @ 18% GST in Bangalore	6,40,000
Purchased goods @ 28% GST from Kolhapur	8,10,000
Purchased goods @ 12% GST from Surat	5,60,000
Availed services @ 18% GST from Indore	3,20,000

Calculate the net tax liability for the month of March, 2024. (15)

Note : All the figures given above are excluding GST.

OR

Q3) Mr. Pathan, supplier of goods in Maharashtra, pays GST under regular scheme. He has made the following Outward taxable supplies in a tax period.

Particulars	Rs.
Intra-State supply of goods	21,00,000
Inter-State supply of goods	10,00,000

He has also furnished the following information in respect of purchases made by him in that tax period :

Particulars	Rs.
Intra-State supply of goods	15,80,000
Inter-State supply of goods	6,50,000

Following ITCs with him at the beginning of the tax period :

Particulars	Amount (Rs.)
CGST	45,000
SGST	45,000
IGST	85,000

- 1) Rate of CGST, SGST and IGST to be 14%, 14% and 28% respectively.
- 2) Both inward and outward supplies are exclusive of taxes, whenever applicable.
- 3) All the conditions necessary for availing the ITC have been fulfilled.

Compute the net GST payable by Mr. Pathan during the tax period. Make suitable assumptions as required. (15)

Q. 4 (A) State whether the following statements are true or false: - (08)

1. Union Finance Minister is the Vice Chairperson of the GST Council.
2. Casual taxable person can claim input tax credit of all inward supplies.

3. The Central Goods and Service Tax shall be levied on all inter state supplies of goods or services or both.
4. Person liable to pay consideration is recipient of supply.
5. Location where telecommunication line is installed for receipt of services become the place of supply for such services.
6. Late fee for delay in issuance of TDS certificate is Rs. 500 per day.
7. Royalty received from authorship of books is taxable service under GST.
8. GST extends to whole of India except Jammu and Kashmir.

Q.4 (B) Select the appropriate alternative and rewrite the statements: - (07)

1. GST Council was formed under Article _____.
 - a) 248A
 - b) 269A
 - c) 246A
 - d) 279A
2. Which of the following services is exempt under GST?
 - a) Basic mail services
 - b) Speed post services
 - c) Express parcel post services
 - d) Life insurance services
3. Sameer Ltd has provided following information for the month of April: Intra-State Outward supply Rs. 8,00,000; Inter-State Exempt Outward Supply Rs. 5,00,000; Turnover of Exported Goods Rs. 10,00,000; Payment made for availing GTA services Rs. 80,000; Calculate aggregate turnover of Sameer Ltd.
 - a) Rs. 8,00,000
 - b) Rs. 23,80,000
 - c) Rs. 23,00,000
 - d) Rs. 18,00,000
4. Mr. Raj from Mumbai supplies goods to Mr. Ganesh of Nagpur, this will classify as _____.
 - a) Inter State Supply
 - b) Import Supply
 - c) Export Supply
 - d) Intra State Supply
5. Balance in Electronic Credit ledger under IGST can be used against _____.
 - a) IGCST Only
 - b) CGST only
 - c) SGST only
 - d) IGST, CGST and SGST

6. Inter-state Purchase is Rs. 6,00,000 (excluding GST @ 28 %) and Inter-state Sales is Rs. 10,00,000 (excluding GST @ 28 %). Net IGST payable is _____.

- a) Rs. 1,00,000
- b) Rs. 12,000
- c) Rs. 1,12,000
- d) Rs. 56,000

7. Every Person shall have _____ in order to be eligible for grant of registration.

- a) PAN Number
- b) Aadhar Number
- c) TAN Number
- d) VAT Number

OR

Q 4 .Write short notes on the followings (**Any THREE**)

(15)

- 1. Scope of GST
- 2. Cancellation of Registration under GST
- 3. Place of supply of goods.
- 4. Dual model of GST
- 5. Electronic Credit Ledger
