

Time: 2Hrs. 30 Mins.**Max. Marks: 75**

- Instructions:** (a) All questions are compulsory and carry 15 marks each
 (b) Working notes should form part of your answer
 (c) Proper presentation and neatness is essential
 (d) Use of simple calculator is allowed

- Q.1. a.** Mr. Krishna, started his business in Manipur, who's exclusively in supply Goods from 1st Apr, 2023. Details of his monthly Purchases and Sales from April 2023 onwards are as follows:

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Month & Year	Purchases		Sales	
	Taxable Goods	Exempt Goods	Taxable Goods	Exempt Goods
April, 2023	5,00,000	3,25,000	1,15,000	60,000
May, 2023	4,50,000	2,50,000	10,000	1,60,000
June, 2023	1,00,000	3,00,000	1,00,000	80,000
July, 2023	25,000	1,90,000	10,000	55,000
August, 2023	1,35,000	2,00,000	1,65,000	95,000
September, 2023	2,00,000	1,50,000	70,000	1,00,000
October, 2023	1,50,000	2,75,000	1,90,000	1,55,000
November, 2023	2,25,000	2,00,000	5,000	2,50,000
December, 2023	3,75,000	3,80,000	85,000	1,95,000
January, 2024	1,00,000	2,00,000	2,00,000	1,80,000
February, 2024	2,00,000	2,50,000	2,30,000	70,000
March, 2024	4,00,000	1,00,000	1,80,000	2,50,000

Is Mr. Krishna liable for registration as per the provision of GST Act. If yes, from which date? Give the necessary justification for your answer.

OR

- Q.1. b.** Mrs. Ranjani resident of Sikkim (a special category state) provides you following information regarding supplies made by her. Determine her eligibility for registration under relevant Goods and Service Tax Law.

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Particulars	₹
1. Intra-State Goods Taxable @ 18% (Exclusive of GST)	50,000
2. Supply of exempt services within state	12,00,000
3. Inward supply from Bangalore	4,00,000
4. Intra-State Services Taxable @ 12% (Exclusive of GST)	6,00,000
5. Intra-state Goods wholly exempt under GST	3,00,000
6. Intra-state services exempt under GST	1,56,000

- Q.2. a.** Mr. Hari is a registered dealer in Maharashtra. He provides the following details for March 2024. Calculate his Net Tax Liability under GST for March 2024 (consider Rule 88A). Excess IGST credit is adjusted against CGST and SGST in the ratio of 50: 50.

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Particulars	IGST (₹)	CGST (₹)	SGST (₹)
Opening balance in Electronic Credit Ledger as on 1 st March, 2024	Nil	20,000	40,000

Transactions During March 2024

Particulars	₹
Sold Goods at 12% GST to Selyan at Ghatkopar	2,00,000
Sold Goods at 18% GST to Amit at Pune	3,00,000
Purchased Goods at 18% GST from Rohini in Chennai	5,00,000
Provided Services at 5% GST to Ragini in Surat, Gujarat	3,00,000
Provided Services at 28% GST to Janani in Andheri	50,000
Availed Services at 12% GST from Lavanya, Tirupathi (AP)	1,00,000
Availed Services at 28% GST from Babu, Bangalore	50,000

OR

Q.2.b. Mr. Mani, registered in state of Maharashtra, provides you the following details for the month of April, 2023. Calculate the Net Tax Liability of GST. **15**

Opening balance in Electronic Credit Ledger as on 1st April, 2023.

IGST ₹ 2,00,000; CGST ₹ 50,000; SGST ₹ 1,00,000

Particulars	₹
Sold Goods @ 18% GST to Vaibhav in Karad, Maharashtra	12,00,000
Sold Goods @ 28% GST to Aparna in Pune, Maharashtra	8,00,000
Provided Services @ 5% GST to Sunil in Tamil Nadu	30,00,000
Provided Services @ 12% GST to Prakash in Uttaranchal	40,00,000
Purchased Goods @ 12% GST from Jabalpur, Madhya Pradesh	28,00,000
Purchased Goods @ 28% GST from Nagpur, Maharashtra	30,00,000
Availed Services @ 28% GST from Ujjain, Madhya Pradesh	1,50,000
Availed Services @ 5% GST from Sangli, Maharashtra	90,000

Q.3.a. Determine the place of supply in the following circumstances **15**

- Mr. Vanchit of Kerala sells 50 mobile phones to Mr. Khatik of Rajasthan.
- Ms. Komal of New Delhi books a hotel in Baga, Goa and stays there for 7 days.
- Mr. Jackson of Mumbai, purchases a ticket to watch a cricket match at the stadium in Chennai
- Ms. Suhani of Haryana gets a DTH installed at her home from DTC Cables & Internet Ltd, registered in the state of Punjab.
- Mrs. Sumani of Gujarat on her visit to Rajasthan buys sweets from Kalyana Sweet Mart in Jaipur, Rajasthan
- Dr. Suryasen of Kerala performed hair transplant surgery in Kerala on Mr. Gaurav of Lucknow for Rs 3,00,000.
- Ms. Radhika of Ratnagiri Maharashtra orders food on her journey to Mangalore in Konkan Kanya Express. The food was loaded in Madgaon, Goa.
- Joanson Ltd of Mumbai gives an order to Subhash Electricals & Supplies of Delhi for supply and installing electric panels for metro at Pune, Maharashtra
- KayKool Industries Ltd (Gujarat) hires Ultimate Source Consultancy (Mumbai) to impart soft-skills training to its employees. The training will be conducted in Mumbai (Both parties are registered under GST)
- Luxury on Tracks, a train running from Jaipur to Kanyakumari, provides on-board entertainment services to its passengers. Mr. Abhay boarded the train from Madhya Pradesh & started watching a movie when the train was crossing Karnataka.

11. Mr. Rajeshwar of Mumbai, Maharashtra orders a laptop from Amazon to be delivered to his brother in Agra (UP) as a gift. M/s ABC (online seller registered in Gujarat) processes the order and sends the laptop accordingly and Mr. Rajeshwar is billed by Amazon
12. Mr. Akash of Jaipur, is constructing a house in Baramati, Gujarat and appoints Mr. Balkesh of Pune to provide architectural services with regard to construction of house located in Baramati, Gujarat
13. Trend Setterz, a modelling agency, registered in Mumbai having 20 models entered into a contract for beauty treatment of their models with Lakme Studio in Delhi but the beauty treatment was done before a fashion show in the city of Udaipur
14. Mr. C (Pune) purchases a pre-paid recharge voucher card from a selling agent in Mumbai
15. Band Baaja & Baarati Event Managers (New Delhi) is hired by Ms. Malini (based in Bangalore) to manage her sister's wedding held in New Delhi

OR

- Q.3.b.** From the following information given to you by Ms. Pooja, registered in the state of Madhya Pradesh. Compute the value of taxable service and the GST payable @ 18% for the month of August 2023. All amounts are excluding Goods and Services Tax

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Particulars	Rs.
Renting of vacant land for agriculture	8,50,000
Receipts from running training center in relation to hobby classes	2,00,000
Services by way of providing mid-day meals to various schools	6,00,000
Consultancy services in Networking	5,00,000
Coaching for Chartered Accountancy Course	9,00,000
Renting of rooms for devotees (charges per day per room Rs. 1,500)	8,00,000
Sale of pre-packaged software which is out on electronic storage media	5,50,000
Professional advice to her friend free of cost	2,00,000
Amount received as a Member of Parliament	3,25,000
Loading and unloading charge in agricultural activities	8,00,000
Service of transportation in AC contract carriages	2,30,000
Receipts from a temple hall was let out for religious purpose	2,30,000
Late payment fees on credit cards	1,25,000

- Q.4.A.** State whether the following statements are True or False

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1. CGST is levied and collected under the authority of CGST Act, 2017 passed by the Parliament
2. In 2004, Kelkar Task Force recommended the idea of a fully integrated Goods and Services Tax (GST) on national basis.
3. The place of supply in case of catering services will be the registered office of the catering services
4. Certificate of registration shall be granted in GST REG-15
5. In Reverse Charge Mechanism(RCM), GST is payable by is supplier
6. GST registration is not compulsory in the case of Electronic commerce operator.
7. The Tax collector has to collect tax @ 1 % from the net value of taxable supplies made through it by other supplier.
8. Chairperson of the GST Council is the Union Finance Minister

Q.4.B. Select the appropriate answers and rewrite the sentences.

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1. A Non Resident Taxable person is required to apply for registration _____.
 - a. Within 30 days from the date on which he becomes liable for registration
 - b. Within 60 days from the date on which he becomes liable for registration
 - c. At least 5 days prior to the commencement of business
 - d. Within 180 days from the date on which he becomes liable for registration
2. Supplier means person supplying _____.
 - a. only Goods
 - b. only Services
 - c. Both Goods and Services together
 - d. Goods or Services or both
3. Mr. Raj from Mumbai supplies goods to Mr. Ganesh of Nagpur, this will classify as _____.
 - a. Inter State Supply
 - b. Intra State Supply
 - c. Import Supply
 - d. Export Supply
4. _____ is the application form for registration of casual taxable person.
 - a. GST REG-01
 - b. GST REG-04
 - c. GST REG-05
 - d. GST REG-09
5. Last digit of GSTIN is the _____.
 - a. Entity code
 - b. State code
 - c. Checksum character
 - d. Country code
6. Place of Supply for services by way of admission to events is _____.
 - a. place where event is actually held
 - b. place of recipient
 - c. place of supplier
 - d. place of payment
7. CPIN is valid for _____.
 - a. 5 days
 - b. 10 days
 - c. 15 days
 - d. 25 days

Q.5. Write Short Notes on the following: (Any 3)

[15]

- a. Person liable to register compulsorily under GST Act
- b. Aggregate Turnover
- c. Electronic Cash Ledger
- d. Levy and Collection of GST
- e. Mixed Supply