

Duration : 2.5 hrs

75 Marks

Note : 1. Question No. 1 is Compulsory.

2. Question No. 2,3,4 and 5 have internal options.

3. Each question carry 15 marks.

Q. 1. A. Match the Column (Any Eight)

(8)

Column A	Column B
1. Special Category State	1. Not Eligible to claim Input Tax Credit
2. Input Service distributor	2. Person paying Consideration
3. Custom Duty	3. Zero rated supply
4. Tobacco	4. No GST
5. 14 th Digit of GSTIN	5. Location of importer
6. Goods imported into India	6. Default Digit for entity code
7. Alcoholic liquor for human consumption	7. GST + Excise Duty
8. Export	8. Indirect Tax
9. Recipient of Goods	9. Compulsory Registration
10. Purchase without tax Invoice	10. Nagaland

Q. 1. B. State whether True or False (Any Seven)

(7)

1. CGST is applicable to imports.
2. Service Tax is not subsumed under GST
3. Quorum for GST Council meeting is 75%.
4. Private coaching is taxable service.
5. When two or more goods are naturally bundled it is called Composite Supply.
6. Place of supply in case of Post-paid mobile connection is always a place where Mobile company is located.
7. Value of supply always includes Expenses done by buyer whether it is on behalf of supplier or not.
8. Only registered person is eligible to take input tax credit.
9. It is necessary to check invoice issue date while calculating time of supply of services.
10. "Aggregate turnover" excludes Inward supplies taxed under RCM.

Q. 2. M/S Raj Electrical works registered in state of Chhattisgarh provides following details for the month of January. Calculate its Net Tax Liability for the month of January. (15)

Opening Balance in Electronic Credit Ledger as on 1st January is

IGST - Rs 10,000

CGST - Rs 1,70,000

SGST - Rs 23,000

Transactions during the month	Rs
Sold Goods @ 18% GST to Krishna in Hyderabad, Telangana	6,00,000
Sold Goods @ 12% GST to Kanha in Jammu, J & K	4,00,000
Provided Services @ 18% GST to Kushum in Raipur, Chhattisgarh	17,00,000
Provided Services @ 5% GST to Kumud in Imphal, Manipur	13,50,000
Inward Supplies @ 28% GST from Jabalpur, MP	2,70,000
Inward Supplies @ 5% GST from Pali, Rajasthan	4,30,000
Inward Supplies @ 12% GST from Kobra, Chhattisgarh	8,50,000

OR

Q. 2. M/s Veera Associates registered in state of Uttar Pradesh provides following details for the month of May.

Calculate its net tax liability for the month of May. As business commenced on 14th May, 24 there is no Opening Balance in Electronic Credit Ledger

(15)

Transaction during the Month

Sold Goods @ 12% GST in Meerut, UP	1,75,000
Sold Goods @ 5% GST in Bareilly, UP	2,50,000
Sold Goods @ 28% GST in Mathura, UP	4,25,000
Sold Goods @ 18% GST in Agra, UP	5,00,000
Purchased goods @ 18% GST from Mumbai, Maharashtra	6,30,000
Provided Services @ 5% GST in Indore, MP	4,80,000
Availed Services @ 12% GST from Kanpur, UP	7,00,000
Availed Services @ 28% GST from Patana, Bihar	90,000

Excess credit of IGST to be utilized against CGST & SGST in the ratio 70:30.

Q. 3 a) Determine Time of Supply in following independent cases as per the provisions of CGST Act, 2017

(8)

Sr. No	Date on Which Goods are Made Available	Date of Invoice	Date of Receipt of Payment
1	10-10-2023	13-10-2023	18-10-2023
2	14-11-2023	12-11-2023	05-12-2023
3	08-12-2023	11-12-2023	03-01-2024
4	15-01-2024	14-01-2024	03-02-2024
5	27-10-2023	09-10-2023	15-10-2023
6	17-12-2023	24-12-2023	01-01-2024
7	16-01-2024	22-01-2024	20-01-2024
8	07-02-2024	11-02-2024	15-02-2024

Q.3. b) Mr. Raj, a registered dealer, supplies goods to a customer. The following details pertain to the supply made on 15th October 2023:

1. List price of the goods: ₹1,20,000
 2. Discount allowed on the List price: 10%
 3. Packing charges: ₹4000
 4. Freight charges (for delivery of goods): ₹3,000
 5. Subsidy received from the State Government for supplying these goods: ₹5,000
 6. Subsidy received from the Central Government for supplying these goods: ₹10,000
- You are required compute the value of supply as per the provisions of GST.

OR

Q. 3. a) Find out Place of Supply in the following cases:

(08)

Sr. No.	Transactions
1	Mr. Amit from Kolkata purchases a ticket to attend a concert at a venue in Pune, Maharashtra.
2	Mr. Vikram, a resident of Jaipur, travels to Delhi for physiotherapy sessions.
3	Event Planners Co., based in Delhi, is hired by Ms. Sharma, an unregistered individual, to organize her birthday party in Goa.
4	Mr. Kashif of Maharashtra, appointed by Mr. Anna of Chennai to work as an architect for a new building plan in Gujarat.
5	Mr. Aakash of Amritsar, Punjab sent 200 Mobile phones to Mr. Ashish of Patna, Bihar, goods will be delivered to his factory in Mumbai, Maharashtra.
6	Ms. Priya, living in Chennai, has a broadband internet service installed at her home by TechConnect a company based in Mumbai.
7	An Indian e-commerce company, "TechMart," sells laptops through its website. A customer in Mumbai orders a laptop through website, company sends goods to customer from his warehouse located in Delhi.
8	Mr. Zain of Mumbai not having bank account takes a demand draft in Kolkata from Prime Bank of India for his visa purpose.

b) ABC & Co. provide the following details in respect of the services provided and the payments there against. Determine GST (CGST 9% + SGST 9%) liability.

(07)

Particulars	Amount
1. Commission for procurement of services for their client M/S Shradha & Co.	11,00,000
2. Customer care service provided on behalf of M/S Shruti & Co. Ltd	7,00,000
3. Commission on Purchase and Sale of foodgrains	20,00,000
4. Commission on procurement of advertisement for publications company. (No other service is provided)	4,00,000
5. Commission from Selling of various goods belonging to other parties	5,00,000
6. Commission from acting as clearing and forwarding agent	2,00,000

Q. 4 a) M/S Dasgupta & Co. in the state of Maharashtra furnishes you the following information regarding their supply transactions. Find out from which date he is liable for registration and pay GST as per the Provision of GST Act. Give Reasons.

(08)

Date	Sales Taxable	Sales Tax-Free
15-05-2024	9,60,000	1,24,000
18-05-2024	6,80,000	1,10,000
20-05-2024	2,04,000	16,000
22-05-2024	4,36,000	12,000
24-05-2024	5,60,000	72,000
28-05-2024	8,36,000	1,56,000

b) Mrs. Das operates a small manufacturing business in Tripura and provides the following details for the financial year 2023-24:

Particulars	Amount (₹)
1. Sale of taxable goods within Tripura	4,50,000
2. CGST and SGST charged on the above sale	81,000
3. Sale of exempt goods within Tripura	3,00,000
4. Sale of exempt goods to Delhi	5,00,000
5. Services provided to local clients in Tripura	7,00,000

Find out whether Mrs. Das is liable for registration and pay GST as per the Provision of GST Act. Give Reasons.

OR

Q. 4. a) Mr. Sharma operates multiple businesses in different states and provides the following details for the financial year 2023-24:

1. Sale of taxable goods in the state: ₹18,00,000
2. Sale of exempt goods outside the state: ₹5,00,000
3. Export of goods: ₹12,00,000
4. Inward Supply under Reverse Charge Mechanism: ₹2,00,000
5. Provided services within the state: ₹7,00,000
6. Purchase of Goods worth ₹3,00,000
7. Outward supply under Reverse Charge Mechanism Rs. 1,00,000.

You are required to calculate the value of Aggregate Turnover.

b) PQR Ltd., a registered taxpayer, made the following purchases in March 2024:

1. Construction materials for building an office: ₹10,00,000.
2. Purchase of office stationery: ₹80,000.
3. Purchase of raw materials for production: ₹4,00,000
4. Health insurance for employees: ₹1,00,000.
5. Membership fees for a recreational club for directors: ₹40,000
6. Motor vehicles for personal use by directors: ₹12,00,000 (GST ₹1,80,000).

You are required calculate the total eligible ITC based on the given transactions.

Q. 5. A) Explain the Benefits of Composition Scheme.
B) Explain the composition scheme.

B) Explain the provision of GST Registration.

OR

Q. 5. Write Short Notes. (Any Three)

1. Electronic Credit Ledger
2. Reverse Charge
3. Leavy of GST
4. Time of Supply
5. E-Commerce operator
