

Duration : 2.5 hrs

Marks: 75

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. Payment Voucher	1. Supply of Taxable Services
2. Input Service distributor	2. Person paying Consideration
3. Custom Duty	3. 2 digits of HSN Code
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. Payment Voucher	8. Indirect Tax
9. Recipient of Goods	9. Compulsory Registration
10. Tax Invoice	10. Liable to pay under RCM

Q. 1. B. State whether True or False (Any Seven)**(7)**

1. CGST is applicable to imports.
2. Octroi is not subsumed under GST
3. CIF Value means value including cost, insurance and freight
4. Home Delivery of food is taxable service.
5. Sale of packaged software is treated as supply of goods.
6. Services by the Department of Posts by way of speed post are exempt.
7. Supply of SEZ unit is taxable supply.
8. Only registered person eligible to take input tax credit.
9. The registration in GST is State Specific.
10. "Aggregate turnover" excludes Inward supplies taxed under RCM.

Q. 2 Mr. Manthan registered in state of Jharkhand provides following details for the month of November.

(15)

Calculate his net tax Liability for the month of November 2024.

Opening Balance in Electronic Credit Ledger as on 1st November 2024.

a. IGST: Rs.NIL

b. CGST: Rs.25, 000

c. SGST: Rs.65, 000

Transaction during the Month

Particular	Amt. Rs.
Sold Goods @ 5% GST to Mamta in Latur, Maharashtra	4,20,000
Sold Goods @ 18% GST to Jeetendra in Rajkot, Gujarat	5,90,000
Provided Services @ 12% GST to Swati in Amritsar, Punjab	11,20,000
Provided Services @ 5% GST to Pradip in Pali, Rajasthan	7,35,000
Availed Services @ 18% GST from Cuttack, Orissa	3,54,000
Availed Services @ 5% GST from Dhanbad, Jarkhand	8,40,000
Purchased Goods @ 12% GST from Bhopal, Madhya Pradesh	6,72,000

All the amounts are inclusive of GST.

OR

Q. 2. M/s Vinayak 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, 2024 there is no Opening Balance in Electronic Credit Ledger (15)

Transaction during the Month

Particular	Amt. Rs.
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	09-10-2023	12-10-2023	17-10-2023
2	15-11-2023	13-11-2023	06-12-2023
3	09-12-2023	12-12-2023	04-01-2024
4	16-01-2024	15-01-2024	04-02-2024
5	28-10-2023	10-10-2023	16-10-2023
6	18-12-2023	25-12-2023	02-01-2024
7	17-01-2024	23-01-2024	21-01-2024
8	08-02-2024	12-02-2024	16-02-2024

Q.3. b) Find out Place of Supply in the following cases: (7)

Sr. No.	Transactions
1	Mr. Raj resident of Mumbai, goes to Delhi for plastic surgery
2	Ms. Savita of Pune gets a DTH installed at her home from Sun Ltd.
3	Mr. Pawan of Mumbai Purchased a ticket for watching a movie in Rajsthan Cinema Hall.
4	Mr. MK resident of Ahmedabad, goes to Nagpur for medical treatment
5	Jivan Sathi Ltd of Mumbai is hired by Mr. Kumar (unregistered person) to plan and organise his wedding at Delhi
6	Ms. N of Uttar Pardesh takes a post-paid mobile connection from VID Ltd, a company based in Noida, Delhi
7	Mr. B of Pune purchases a ticket for watching drama in a Ravindra Hall, Mumbai

OR

Q. 3. XYZ & Co. provide the following details in respect of the services provided and the payments there against. Determine GST (CGST 9% + SGST 9%) liability. (15)

Particulars	Amount
1. Commission for procurement of services for their client M/S Shradha & Co.	10,00,000
2. Customer care service provided on behalf of M/S Shruti & Co. Ltd	800,000
3. Commission on Purchase and Sale of foodgrains	21,00,000
4. Commission on procurement of advertisement for publications company (No other service is provided)	5,00,000
5. Commission from Selling of various goods belonging to other parties	4,00,000
6. Commission from acting as clearing and forwarding agent	3,00,000
7. Commission from acting as clearing agent	5,00,000
8. Commission from acting as forwarding agent	7,00,000

Q. 4 M/S Dasgupta & Co. in Manipur furnishes you the following information regarding their supply transactions. Find out from which they are liable for registration and pay GST as per the Provision of GST Act. Give Reasons. (15)

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
31-05-2024	6,34,000	48,000
02-06-2024	3,74,000	1,60,000

OR

Q. 4. M/S Auriga Pvt Ltd. Provides the following services relating to information technology software. Compute the value of taxable supply and GST (CGST @ 9% ; SGST @ 9%) payable thereon if all charges are exclusive of GST. Ignore threshold exemption: (15)

Particulars	Amount
1. Development & Design of information technology software	19,00,000
2. On site development software	6,00,000
3. Sale of pre packaged software which is put on media	18,00,000
4. Advice and consultancy on matters relating to information technology software	7,00,000
5. Licence to use software was give to different clients	26,00,000
6. A customised software was developed and delivered to it on media i.e. CD	5,00,000
7. Upgradation of information technology software	7,00,000
8. Programming of software	2,00,000
9. Enhancement and implementation of information technology software	7,00,000

- Q. 5. A)** Explain the Benefits of Composition Scheme.
B) Explain the provision of GST Registration.

(8)
(7)

OR

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

(15)

1. Electronic Credit Ledger
 2. Reverse Charge
 3. Levy of GST
 4. Time of Supply
 5. Input Tax Credit
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