

Time : 2 hrs. 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) Use of Simple calculator is allowed
- (d) Figures to the right indicate full marks

Q.1 (A) Mr. Raj is a dealer from the state having his business in the state of Maharashtra who's exclusively in supply of goods. Details of his monthly purchases and sales from January 2024 onwards are as follows :

(15)

Date	Taxable Purchases	Tax-free Purchases	Taxable Sales	Tax-free Sales
January, 2024	1,00,000	15,000	-	-
February, 2024	-	-	16,00,000	1,40,000
March, 2024	2,00,000	40,000	5,00,000	11,00,000
April, 2024	-	-	1,00,000	5,00,000
May, 2024	3,00,000	5,00,000	-	-
June, 2024	-	-	6,00,000	2,00,000
July, 2024	10,000	30,000	2,00,000	5,00,000
August, 2024	2,00,000	2,00,000	60,000	20,000
September, 2024	30,000	4,00,000	40,000	4,00,000
October, 2024	10,000	20,000	3,00,000	40,000

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

OR

Q.1 (B) Ms Rani, states the following business transactions in Puducherry. Is she liable to get registered under GST? If yes from when?

(15)

Date	Particulars	Amount (Rs.)
02/02/2025	Intra-State supply of taxable services	4,00,000
15/02/2025	Intra-State supply of taxable goods	3,00,000
18/02/2025	Intra- State supply of exempt goods	2,00,000
22/02/2025	Intra- State supply of taxable goods	1,00,000
03/03/2025	Intra- State supply of taxable services	5,00,000
09/03/2025	Taxable Supplies of goods	30,000
20/03/2025	Non-taxable supplies	15,000

Q.2. A. Mrs. Anjali is registered in the State of Maharashtra provides the following details for the month of March. Calculate her net tax liability of March. Closing balance in Electronic Credit Ledger as on last day of February was IGST Rs.90,000 CGST Rs. 1,20,000 and SGST Rs. NIL. The following amounts are GST: [15]

Transactions during the month	Rs.
Sold goods @ 5 % GST to Sunita in Pune	4,50,000
Sold goods @ 12% GST to Punam in Lonavala	6,70,000
Provided services @ 18% GST to Samiksha in Nagpur	9,80,000
Provided services @ 28% GST to Kasturi in Jalgaon	3,20,000
Inward supplies @ 18% GST from Satara	2,75,000
Inward supplies @ 12% GST from Amravati	3,25,000
Purchased goods @ 28% GST from Jammu	1,00,000
Purchased goods @ 5% GST from Bihar	90,000

OR

Q.2. B. Mr. Kartik registered in the state of Karnataka provides the following details for the month of April. Calculate his Net Tax Liability for the month of April. [15]

Opening Balance in Electronic Credit Ledger as on 1st April

IGST-Rs. 1,20,000

CGST-Rs. 1,00,000

SGST-Rs.4,000

Transactions during the month	Rs.
Sold goods @ 12% GST to Rahul in Bihar	11,00,000
Sold Goods @ 18% to Ravi in Rajasthan	16,00,000
Purchased goods @ 5 % GST from Maharashtra	7,00,000
Purchased goods @ 28 % GST from Karnataka	5,00,000
Provided Services @ 18 % GST to Swara in West Bengal	10,00,000
Provided Services @ 18 % GST to Falguni in Bangalore	14,00,000
Availed Services @ 18% GST from Asam	2,00,000
Availed Services @ 5 % GST from Gujarat	1,00,000

Q.3.A. Find the place of supply of goods from the following transactions and give explanation to the answer. [08]

1. M/s Mr. Uday of Nasik places an order on Mr. Ravi of Mumbai for delivery of goods. Mr. Uday directs Mr. Ravi to deliver the goods to Miss Yogita in Aurangabad and Mr. Ravi arranges for transportation of the goods to Miss Yogita in Aurangabad.
2. Mr. Mayur of Pune receives an order from Mr. Prasad of Ahmadabad for the supply of certain goods. Mr. Mayur arranges for the transportation of the goods to Ahmadabad. The delivery of goods was taken by Mr. Prasad at Ahmadabad.
3. Mr. Anil of Madras entered into a contract with the railway authority for the supply of food to the passengers of the Madras-Rajasthan route. The journey commenced from Madras. The goods were located on board in Mumbai
4. Mr. Kartik located in Pune places an order on Mr. Amol of Mumbai for the installation of machinery at his site in Indore.

- Q.3.B. Decide whether the following receipts given of Mr. Kailash compute the value of taxable service and the goods and services tax payable for the month March 2025. The rate of tax for the goods supplied is 12%. Calculate the total taxable value of supply. [07]

Particulars	Rs.
Sales price charged to customers within the state (excluding GST)	10,00,000
Service Charges levied in the invoices.	11,000
Packing and forwarding expenses incidental to sales	14,200
Weighing charges, shown separately in invoices	7,800
The commission charged to buyers	15,000
Subsidy received from the Government	50,000

OR

- Q.3.C. Discuss the transactions given to you are Taxable supplies or Non Taxable Supplies of goods and services. Compute the tax liability as the CGST & SGST payable @ 9% & 9 % respectively for the month of February 2025. [15]

Particulars	Rs.
Renting of Property to a Charitable Educational Body.	25,00,000
A vacant land was used for animal husbandary.	10,00,000
A building was let out to Sure Success Coaching Classes for providing coaching of M.Com.	6,00,000
Debit card related charges.	6,000
Receipts for permanent transfer of rights of film to Sony Music Limited.	2,60,000
Rooms in a hotel are let out for stay for a declared tariff of 900 per day for 3 days 10 rooms.	27,000
Charges for manufacture of alcoholic drinks.	2,00,000
Sale of pre packaged software which is put on electronic storage media.	60,000
License to use software given to different clients.	7,50,000
Consultancy services in Networking.	1,50,000
Commission received on Sale of Agriculture Produce.	4,50,000
Development and Design of Software.	4,00,000

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

(8)

1. GST is a destination based tax.
2. A person engaged exclusively in exempt supply is required to register under GST.
3. A taxpayer can claim Input Tax Credit on personal expenses.
4. Composition scheme dealers can claim input tax credit.
5. GST has replaced all indirect taxes in India.
6. Voluntary Registration under GST is not allowed.
7. Input Tax Credit can be claimed only if the supplier has uploaded the invoice in GSTR-1.
8. Registration under GST is mandatory if turnover exceeds the prescribed threshold limit.

Q.4 (B) Match the Following

(7)

1. Aggregate Turnover includes
2. Aggregate Turnover excludes
3. Hindu Undivided Family
4. Association of persons
5. Central Sales Tax
6. Service Tax
7. Tobacco & tobacco products

- a) State taxes subsumed
- b) Central tax subsumed
- c) Excise duty + GST
- d) Can be an Agriculturist
- e) cannot be an agriculturist
- f) cess
- g) Exempt Supplies

Q.5 Write Short notes (Any 3)

(15)

1. Aggregate Turnover.
2. Reverse Charge
3. Electronic Credit Ledger
4. Persons who are not liable for registration under GST Law
5. Features of GST.
