

[Time:2 ½ Hours]

[Marks:75]

Please check whether you have got the right question paper.

- N.B:**
1. Question No1 is compulsory.
 2. Question No 2,3,4 and 5 have internal options.
 3. Each questions carry 15 marks.
 4. Figures to the right indicate full marks assigned to the question.
 5. Specify assumptions, if any while solving the question.

- Q.1 A) Rewrite the statement with the correct alternative (**Answer any eight out of ten**) 08
- 1 GST is charged on _____ of goods or services.
 - a) Manufacture
 - b) Consumption
 - c) Demand
 - d) Supply
 - 2 M/s XYZ of Gujarat supplies goods to M/s ABC of Delhi, this will classify as _____.
 - a) Intra State supply
 - b) Export supply
 - c) Inter State supply
 - d) Deemed supply
 - 3 Rate of tax in compositions scheme for manufacture CGST and SGST together is _____.
 - a) 1%
 - b) 2%
 - c) 5%
 - d) 12%
 - 4 State Taxes that would be subsumed into GST include _____.
 - a) Central Excise Duty
 - b) Central Sales Tax
 - c) Service Tax
 - d) Both (a) and (b)
 - 5 _____ is an instrument containing all the necessary details of transactions of supply of goods & services.
 - a) Delivery Challan
 - b) Invoice
 - c) E- Way bill
 - d) Sales voucher
 - 6 Input Tax Credit of IGST can be first utilized to pay output liability of _____.
 - a) SGST
 - b) CGST
 - c) IGST
 - d) UTGST
 - 7 The amount deposited as advance deposit of tax by Casual taxable person or Non-resident taxable person at the time of registration credited to _____.
 - a) Electronic Cash Ledger
 - b) Electronic Credit Ledger
 - c) Electronic Liability Ledger
 - d) Electronic Cess Ledger
 - 8 Output Tax excludes _____.
 - a) Cess
 - b) Input Tax Credit
 - c) Compositions levy
 - d) Tax payable on reverse change basis
 - 9 Tax invoice for goods is prepared on _____.
 - a) Single copy
 - b) Duplicate copy
 - c) Triplicate copy
 - d) Quadruplicate copy

10 A person who has obtained or required to obtain more than one registration will be treated _____.

- a) Defaulter
b) Casual taxable person
c) Distinct person
d) Invalid

1.B] Match the following columns (Answer any seven out of ten)

07

Column A	Column B
1) List I	a) Section 10 of CGST
2) Goods exported from India	b) 50% of ITC
3) Not liable for registration	c) One state
4) Composition levy	d) Liable for registration
5) Taxable event	e) Concurrent List
6) GSTIN	f) Receipt of advance payment
7) List III	g) Union List
8) Banking and Finance Company	h) Supply of goods or services
9) Turnover exceeds ₹ 20 lakhs	i) Person supplying goods wholly exempt from tax
10) Receipt voucher	j) Location outside India.

Q.2 From the following information given to you of Mr. Yogesh Compute the Value of Taxable Service and the Goods and Services Tax Payable for the month. All amounts given are excluding Goods and Services Tax. Assume GST rate of 18%.

15

Particulars	Amount ₹
1) Loading and Unloading charge in Agricultural activities	1,56,000
2) Cosmetic surgery to improve looks	78,000
3) Professional advice to his friend free of charge	65,000
4) Storage and warehousing of Agricultural produce	13,000
5) Consultancy services in Networking	91,000
6) Cleaning of wheat	26,000
7) Carried out certain process as job work which did not amount to manufacture	52,000
8) Professional advice to one of his friend	1,04,000
9) Commission from acting as commission agent of consumer goods	39,000
10) Service by way of conduct of religious ceremony as pandit	1,30,000
11) Advice in relation to setting up a Institute	1,17,000
12) Charges for preparation of advertisement	1,43,000

OR

Q.2 A) Mr. Bhushan purchased goods worth ₹ 2,00,300 which included amount of GST at 18%

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Expenses	₹
Freight	10,000
Testing charges	6,500
Loading charges	1,100
Insurance charges	1,500
Packaging charges	20,000
Inspection	1,000

Determine the Value of Taxable Supply as per the provisions of section 15 of CGST Act.

- B) Determine Time of Supply in following independent cases as per the provisions of CGST Act, 2017. 07

Sr. no	Date on which goods are made available	Date of Invoice	Date of receipt of payment
1	13-11-2017	12-11-2017	05-11-2017
2	07-12-2017	10-12-2017	02-01-2018
3	05-01-2018	04-01-2018	23-01-2018
4	28-10-2018	07-10-2018	15-10-2018
5	17-12-2018	24-12-2018	30-12-2018
6	14-01-2018	20-01-2018	08-01-2018
7	07-02-2018	11-02-2018	15-02-2018

- Q.3 A) M/s Ronak Enterprises has provided information regarding GST paid on inward supplies for the month of February 2018. You are required to Calculate Input Tax Credit available for the month of February 2018. 08

Sr.no	Transactions	Amount ₹
1	Inputs purchased for constructing Tele-Communication tower	90,800
2	Purchase of Plant and Machinery	88,000
3	Accounting service availed	12,800
4	Repairs of building premises (No tax invoice available)	12,400
5	Raw materials used in production process	66,150
6	Professional fees paid to Mr. Naik for providing sales promotion services	16,820
7	Refreshments provided during Annual Day Celebrations	5,150

- B) Output Tax Liability of Thanekar and Company of Thane is as under. Compute GST Liability. 07
(Amount payable in Electronic Cash ledger)

	CGST (₹)	SGST (₹)	IGST (₹)
Output liability	1,12,400	1,12,400	-
Input Tax Credit	20,200	20,200	92,800

OR

- Q.3 Mr. Pandit is a registered dealer in the state of Karnataka under GST provides the following information about his business for the month of October, 2017 details of Electronic Credit Ledger are as follows. 15

	IGST (₹)	CGST (₹)	SGST (₹)
Balance as on 1-10-2017	7,000	9,000	10,000
Input Tax Credit available on Inward Supplies during the month of October, 2017	9,500	10,500	11,000

The following are the transactions of Mr. Pandit in the month of October 2017.

Date	Transaction during the month	GST rate	Amount ₹
01-10-2017	Sold Goods by Cash in Kolkata	18%	79,000
07-10-2017	Sold Goods by Credit in Chennai	12%	58,000
12-10-2017	Sold Goods in Bangalore	18%	1,13,000
19-10-2017	Consultancy charges for services provided in Mysore	18%	1,49,000
20-10-2017	Service charges for services provided in Mumbai	18%	97,000
26-10-2017	Sold Goods in Bihar	12%	2,17,000
29-10-2017	Sold Goods in Hyderabad	12%	1,56,000
31-10-2017	Professional service charges for services in Allahabad	5%	1,99,000

Compute Net Tax Liability of Mr. Pandit for the month of October, 2017.

- Q.4 A) Mrs. Sunita commences business from the 1st April, 2017. She furnishes the following information and want to Find out from which month she will be liable for Registration and to pay GST as per the provisions of GST Act. Give reasons.

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Month/Year 2017	Purchases		Sales	
	Tax Free	Taxable	Tax Free	Taxable
April to July	4,50,000	9,00,000	6,00,000	8,00,000
August	1,00,000	2,00,000	12,00,000	2,50,000
September	15,00,000	4,00,000	17,50,000	5,00,000
October	80,000	50,000	2,00,000	1,50,000
November	2,00,000	1,00,000	8,00,000	2,00,000
December	1,00,000	2,50,000	12,00,000	4,00,000

- B) Mr. Prakash supplies Goods and services from Haryana, Punjab. He provides following details relating to the business for the month of February, 2018. Determine his eligibility for Registration under relevant Goods and Service Tax laws.

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Sr. no	Particulars	Amount ₹
1	Intra-State Goods Taxable @ 5% (Exclusive of GST)	3,25,000
2	Intra-State Goods Taxable @ 12% (Exclusive of GST)	5,75,000
3	Exports made to New Zealand	1,00,000
4	Intra-State Service Taxable @ 18% (Exclusive of GST)	1,75,000
5	Service charges within the state	85,000
6	Intra-State Goods wholly exempt under GST	3,00,000

OR

- Q.4 A) Determine Place of Supply of goods in the following cases and also state the Nature of supply and the Type of Tax Leviable (CGST, SGST and IGST).

08

Supplier and his location	Recipient and his location	Place of assembly / Installation of goods
Mr. Mahesh, Mumbai	Mr. Suman, Mumbai	Ahmedabad
Mr. Mahesh, Mumbai	Mr. Ronit, Jodhpur	Indore
Mr. Mahesh, Mumbai	Mr. Praful, Madras	Calcutta
Mr. Mahesh, Mumbai	Mr. Harish, Jodhpur	Mumbai

- B) Mr. Sumit resident of Arunachal Pradesh provides you following information regarding supplies made by him. Determine his Eligibility for registration under relevant Goods and Service Tax Law. 07

Sr. no	Particulars	Amount ₹
1	Intra-State Goods Taxable @ 18% (Exclusive of GST)	50,000
2	Intra-State Goods Taxable @ 5% (Exclusive of GST)	7,00,000
3	Intra-State Services Taxable @ 12% (Exclusive of GST)	2,00,000
4	Agricultural produce cultivated by family members	1,00,000
5	Intra-State Goods wholly exempt under GST	88,000
6	Exports made to UK	74,000

- Q.5 A) Explain the provisions of GST Act for Cancellation of registration? 08
B) Explain Advantages and Disadvantages of Goods and Service Tax? 07

OR

- Q.5 Write short notes (Answer any three out of the five) 15

- 1) Transaction Value
- 2) Debit note
- 3) Bill of Supply
- 4) Composition Scheme
- 5) Refund Voucher
