

Time: 2½ hrs.

Total Marks: 75

Note:-

1. All questions are compulsory with internal choices. From Q2 to Q4.
2. Attempt either "A" and "B" or "C" and "D".
3. From Q5 do either "A" and "B" or "C".

Q.1 (A) Select the correct alternatives and rewrite the sentences (Any 8) (08 Marks)

- 1) Rate of tax in compositions scheme for retailer CGST and SGST together is _____
(1%, 2%, 5%, 12%)
- 2) M/s Suraj of Gujarat supplies goods to M/s Viraj of Delhi, this will classify as _____
(Intra State supply, Export supply, Inter State supply, Deemed supply)
- 3) IGST stands for _____
(Integrated Goods and Services Tax, Intra State goods and Services Tax, International Goods and Services Tax, Internet Goods and Services Tax)
- 4) Every deposit made towards tax, interest, penalty fee or any other amount shall be credited to _____.
(Electronic Credit Ledger, Electronic Cash Ledger, Electronic Liability Register, Electronic Account Ledger)
- 5) The first 2 digits of GSTIN represent _____.
(Entity code, Country code, State code, Checksum character)
- 6) For services of Beauty Treatment, the place of supply is the location _____.
(Of recipient, where services are actually performed, of Supplier, of registered Person)
- 7) To take input tax credit in time, the person should pay the supplier of goods and services within _____.
(30 days, 60 days, 120 days, 180 days)
- 8) An interstate supplier is _____ required to get registered under GST.
(Compulsorily, Exempted, Exempted subject to certain conditions, Voluntary)
- 9) _____ supply comprise of two or more supplies that attracts highest rate of tax
(Composite, Mixed, Mixed & Composite, Delivered)
- 10) GST is charged on _____ of goods or services.
(Manufacture, Consumption, Demand, Supply)

Q.1(B) State whether the following are True or False: (Any 7)

(07 Marks)

- 1) First copy of invoice is marked for transporter.
- 2) Tax Invoice for goods is prepared in duplicate.
- 3) Discount is included in computing transaction value.
- 4) Value of supply includes GST.
- 5) Exports is Zero rated.
- 6) Rate of Tax on Composition for traders is 10%.
- 7) Consideration shall include any subsidy by government.
- 8) GST applied to whole of India including the territorial water.
- 9) ITC can be claimed on purchase of goods for personal use.
- 10) Registered person can only claim input tax Credit.

Q.2 (A) M/s Vijay works registered in state of Maharashtra, provides following details for the month of August. Calculate its net Tax Liability for the month of August 2023 (15 Marks)

Transactions during the month:

Sold Goods @ 5% GST to Nikita in Mumbai - Rs 3,60,000/-
Sold Goods @ 28% GST to Diptti in Nanded - Rs 2,40,000/-
Purchased goods @ 12% GST from Kolhapur - Rs 8,60,000/-
Purchased goods @ 28% GST from Akola - Rs 9,00,000/-
Provided Services @ 18% GST to Dhiren in Solapur - Rs 4,80,000/-
Provided Services @ 12% GST to Himesh in Bangalore - Rs 12,00,000/-
Avalued Services @ 18% GST Seam Sangli - Rs 70,000/-
Avalued Services @ 5% GST from Jalgaon - Rs 55,000/-

Or

Q.2 (B) Mr. Kishan, registered in state of Uttarakhand provides following details for the month of October. Calculate his net Tax Liability for the month of October 2023. Excess IGST ITC to be utilized in Ratio 50:50 (15 Marks)

Transactions during the month:

Sold Goods @ 18% GST to Vinil in Ranchi, Jharkhand - Rs 7,65,000/-
Sold Goods @ 5% GST to Aman in Ajmer, Rajasthan - Rs 9,70,000/-
Provided Services @ 28% GST to Dishant in Haridwar, Uttarakhand - Rs 28,00,000/-
Provided Services @ 12% GST to Shekhar in Kollam, Kerala - Rs 6,60,000/-
Inward Supplies @ 28% GST from Ratlam, MP - Rs 12,00,000/-
Inward Supplies @ 12% GST from Guwahati, Assam - Rs 18,60,000/-
Inward Supplies @ 18 % GST from Raichur, Karnataka - Rs 13,50,000/-

Q.3 (A) Find the time of supply in the following case (08 Marks)

Sr. No	Date of Removal	Date of Invoice	Date of Receipt of Payment
1	01-01-2022	09-01-2022	25-01-2022
2	23-01-2022	01-01-2022	05-01-2022
3	14-01-2022	14-01-2022	11-01-2022
4	15-02-2022	17-02-2022	23-02-2022
5	20-02-2022	19-02-2022	25-02-2022
6	15-03-2022	16-03-2022	05-03-2022
7	17-08-2022	15-08-2022	20-08-2022
8	19-10-2022	18-10-2022	10-10-2022

Or

Q.3 (B) Find out place of supply in the following cases (07 Marks)

- 1) "Rachit", an architect firm of Mumbai, receives a contract to design shopping mall at Dubai. They courier papers to M/s Shaikh Mall, Dubai.
- 2) Mr. Vimal of Pune got mobile connection from Jio Mobile on post-paid basis.
- 3) Mr. Virat of Nashik purchase mobile card on prepaid basis from M/s Kartik Mobile Ltd Nashik for Rs.500.
- 4) Harshit having registered office in Meerut, imported goods into India from Singapore.
- 5) Mr. Rajesh imports Tourist Bags from China for her Shop (Registered in Mumbai).
- 6) Rakesh Bhansali from Delhi purchase laptop from electronic stores in Maharashtra. Rakesh bhansali takes delivery for laptop in Maharashtra.
- 7) Dr. Rishi of Mumbai performed cosmetic surgery in mumbai on Shreedhar of Delhi for Rs 1,00,000.

Or

Q.3 (C) Determine Place of Supply and give Reasons. (8 Marks)

1.	Ms. Veena of Maharashtra sells 30 TV set to Mr. Vinom of Karnataka. Goods are delivered by Gati transport to Karnataka. Delivery terminates at karnataka.
2.	Metro Ltd of Delhi gives order to Tata Construction for supply and installed electric panel for metro at Pune, Maharashtra.
3.	GoAir India has its corporate office in Delhi. Food is supplied on board at Mumbai by Sharan caterers on its Mumbai-Bangalore Flight.
4.	Sahid motors of Pune exported motor car to China.
5.	Mr. Sashikumar of Mumbai goes to Delhi for plastic surgery.
6.	Mr. Rishi of Thane, Maharashtra purchase a ticket in Gujarat for watching a movie in Gujarat Cinema Hall.
7.	Ms. Priyank of Punjab gets a DTH Installed at her home from Sunstar Ltd.
8.	Couple Goals Ltd of Jaipur is hired by Mr. Richard to plan and organize his wedding at Amritsar.

Q.3 (D) Ms.Kamlesh entered into a contract with Ms. Kanika for supply of Machine. (7 Marks)

	Rs
Value of Machine including GST @ 28%	16,64,000/-
Taxes (other than CGST/ SGST/ IGST) charged separately by Ms.Kamlesh	75,000/-
Expenses incurred by Ms. Kanika on behalf of Ms.Kamlesh :	
a) Pre. Installation Consultancy	15,000/-
b) Commission	27,000/-
c) Designing Charges	12,000/-
Other information:	
a) Subsidy received from Central government	1,20,000/-
b) Subsidy received from third party	70,000/-
c) Customized Packing charges paid by Ms. Kamlesh on request of Ms.Kanika	13,000/-
Calculate value of supply?	

Q.4 (A) Mr. Amish is new dealer dealing only in goods. From the following information find out on which day he will be liable to register under GST. Give reasons for your answer (8 Marks)

Date	Purchase		Sales	
	Taxable	Tax Free	Taxable	Tax Free
02/04/2023	5,00,000	35,000	-	-
09/04/2023	-	25,000	15,50,000	1,90,000
15/04/2023	3,50,000	92,000	4,50,000	1,05,000
27/04/2023	25,000	35,000	50,000	4,50,000
01/05/2023	1,00,000	29,000	-	-
10/05/2023	59,000	75,000	4,90,000	1,60,000
15/05/2023	1,35,000	-	90,000	3,10,000
20/05/2023	2,50,000	3,10,000	45,000	20,000
29/05/2023	-	4,10,000	9,00,000	7,10,000

Q.4 (B) Calculate Aggregate Turnover of Mr. Hemant based on the following details given by him: (7 Marks)

Sr. No.	Particulars	Amount
1	Exempt supplies	1,93,000
2	Inter — state supplies excluding GST @ 5%	8,40,000
3	Taxable supplies including GST @ 28%	8,96,000
4	Export of goods	1,06,000
5	Inward supplies on which tax is payable under reverse charge	58,000
6	Export of services	427,000
7	Purchase Goods	34,000

Or

Q.4 (C) Following are the activities/transactions decide whether goods and services tax shall be levied on them. (8 Marks)

1. Job work of Agriculture Rs 1 lakhs.
2. Charges for printing work undertaken for the client Rs 2 lakhs.
3. Charges for textile processing work for the client Rs 3 lakhs.
4. Charges for cutting polishing work of diamond and gemstones for the client Rs 4 lakhs.
5. Charges for manufacture of alcoholic drinks Rs 5 lakhs.
6. Transfer of a Partnership firm, which is a going concern Rs 6 lakhs
7. Sale of goods which is liable to nil rate of duty Rs 7 lakhs.
8. Sale of goods which is liable to @ 12% Rs 8 lakhs.

Compute Value of taxable services and Non-taxable Services.

Q.4 (D) M/s IKAIASAI and Company from Prabhadevi gives the following information regarding supply of goods. You are required to find out the date from which the company is liable for registration under GST.

Date	Supply of Taxable Goods (Rs.)	Supply of Exempt Goods (Rs.)
10-03-2023	4,80,000	40,000
20-03-2023	6,80,000	1,16,000
30-03-2023	10,80,000	1,44,000
10-04-2023	8,92,000	1,76,000
20-04-2023	1,04,400	1,24,000
30-04-2023	86,000	84,000
10-05-2023	7,76,000	56,000
20-05-2023	2,84,000	36,000
30-05-2023	2,09,000	96,000

- Q.5 (A) What are the conditions and restrictions under composition Scheme? (08 Marks)
- (B) What is the need for and advantages of Registration under GST? (07 Marks)

Or

Q.5 Write Short Notes (Any 3) (15 Marks)

- a) Electronic Commerce Operator
- b) Mixed Supply & Composite Supply
- c) Aggregate Turnover
- d) E-Way Bill
- e) Transaction Value