

Paper / Subject Code: 44806 / Taxation - IV (Indirect Taxes - II)

Duration: 2½ Hours

Marks: 75

Instructions:

1. All questions are compulsory.
2. All questions carry 15 marks each.
3. Figures to the right indicates Full marks.
4. Use of only simple calculator is allowed.
5. Working notes forms part of your answer.

Q.1A Fill in the blank with the correct option and rewrite the sentence. (Any 8 out of 10) 8

1. _____ is not subsumed under GST.
 - Service Tax
 - State VAT
 - Central Excise Duty
 - Stamp duty
2. GST Registration Certificate is issued in GST _____.
 - REG 01
 - REG 03
 - REG 06
 - REG 11
3. In case of taxable supply of services. Invoice shall be issued within a period of _____ from the date of supply of service.
 - 30 days
 - 60 days
 - 45 days
 - 90 days
4. A person who has obtained or required to obtain more than one registration will be treated _____.
 - Defaulter
 - Casual taxable person
 - Distinct person
 - Invalid
5. _____ is levied on Inter-State supplies of goods or services or both.
 - CGST
 - Both CGST and IGST
 - IGST
 - Both CGST and SGST
6. The maximum limit of IGST rate fixed in the Act is _____.
 - 18%
 - 28%
 - 40%
 - 100%
7. Quorum of GST Council meeting is ____ of total no. of members.
 - ¼
 - ½
 - ¾
 - 1/5
8. Threshold limit for Registration under GST for a dealer dealing in goods and services in Gujarat is Rs. _____.
 - 10 lakhs
 - 30 lakhs
 - 20 lakhs
 - 40 lakhs
9. Place of Supply for services by way of admission to events is _____.
 - place where event is actually held
 - place of supplier
 - place of recipient
 - place of payment
10. Mr. A has a turnover of Rs.8, 00,000 in financial year 2021-22. He _____ under GST.
 - can voluntarily register
 - should compulsorily register
 - cannot register
 - should never register

Q.1B State whether following are True/False. (Any 7 out of 10)

1. GST is based on the principle of Destination based consumption Tax.
2. Supply of SEZ unit is taxable Supply.
3. The first 2 digits of GSTIN represent country code.
4. Input Tax credit of CGST can be first utilised to pay output liability of SGST.
5. Goods includes money and securities.
6. Goods sent from Mumbai Head office to Gujrat branch is Inter-state supply.
7. Moto spirit is not liable to GST.
8. Registration under GST is compulsory for Casual Taxable Person.
9. Service provided by employee to employer in relation to his employment is not a supply of services.
10. Only Registered person eligible to take input tax credit.

Q.2 A Ms. KB is a registered dealer in the state of Gujrat under GST provides the following information about his business for the month of August 2022. The details about various transactions done in October 2022 are as under:

Particulars	GST Rate	Amount
Service charges from service provided in Pune	5%	330000
Sold goods to a customer in Ahmadabad	5%	210000
Sold goods to a customer in Chennai	5%	157500
Consultancy charges from services provided in Surat	12%	224000
Provided services to a customer in Baroda	12%	262500
Sold goods to a customer in Agra	18%	106200
Sold goods to a customer in Madhya Pradesh	18%	354000
Professional service charges for services in Hyderabad	18%	50,000

Details of Electronic Credit Ledger are also given:

Particulars	CGST	SGST	IGST
Opening Balance in Electronic Ledger as on 1-10-2022	16000	17000	25000
Input Tax Credit Available on inward supplied during the month of October 2022.	24000	32000	30000

Compute Net Tax Liability of Mr. KB for the month of October 2022.

All amounts are exclusive of GST and all conditions necessary for availing Input tax credit have been fulfilled.

OR

Q.2B Calculate Input Tax Credit admissible to M/s PK Ltd. in respect of the following goods procured by it in the month of November 2022. Give reasons if Input Tax credit is not admissible.

Particulars	Rs.
1. Goods purchased but not used for business.	13,330
2. Inputs used for tests or quality control check.	31,200
3. Goods given as gifts.	3,000
4. Paper for photocopying machine used in administrative office.	1,000
5. Packaging material used in factory.	5,000
6. Pollution control equipment used in factory.	45,000
7. Goods used in constructing an additional floor of office building.	30,000
8. Goods destroyed due to natural calamities	12,500
9. Services availed without Tax invoice	8,990

10. Goods purchased on 15th November but not received till date
 11. Auditor's Services availed
 12. Goods used for repairing the office building and cost of such repairs is debited to profit and loss account.

43,000
 12,000
 50,000

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

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Sr. no	Date on which goods are made available	Date of Invoice	Date of receipt of payment
1	10-10-2021	13-10-2021	18-10-2021
2	14-11-2021	12-11-2021	05-12-2021
3	08-12-2021	11-12-2021	03-01-2022
4	15-01-2022	14-01-2022	03-02-2022
5	27-10-2022	09-10-2022	15-10-2022
6	17-12-2022	24-12-2022	01-01-2022
7	16-01-2022	22-01-2022	20-01-2022
8	07-02-2022	11-02-2022	15-02-2022

AND

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

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Sr. No.	Transactions
1.	Mr. KK resident of Ahmadabad, goes to Mumbai for Medical treatment.
2.	Ms. PU, travels by a Netravati Express (Mumbai – Manglore via Kudal). She avails catering services from caterers in train by paying extra charges other than fare charges.
3.	Jivan Sathi Ltd. of Mumbai is hired by Mr. Kumar (unregistered person) to plan and organize his wedding at Kolkata.
4.	Ms. Kanya of Mumbai gets a DTH installed at her home from Cable Ltd registered in Chennai.
5.	Ms. NK of Punjab takes a Post-paid mobile connection from VID Ltd., a company based in Noida, Delhi.
6.	Mr. MM of Pune purchases a ticket for watching a drama in a Ravindra Hall, Mumbai.
7.	Mr. Kamlesh came from Punjab to Daman after appointment for beauty treatment from M/s Stylish & Co., Provider of beauty Saloon services in Daman. The service is provided in Daman.

OR

Q.3 C) Determine Time of Supply for services in case of normal supply.

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Sr.no.	Date of Invoice	Date of entry of payment	Date of Provision of Services	Date of debit in bank account
1	12-10-2021	15-12-2021	15-12-2021	14-12-2021
2	17-11-2021	17-01-2022	27-11-2021	12-01-2022
3	18-11-2021	13-01-2022	15-11-2021	12-01-2022
4	15-02-2022	10-02-2022	11-02-2022	16-02-2022
5	25-02-2022	26-02-2022	26-12-2021	25-02-2022
6	03-04-2022	02-04-2022	02-04-2022	01-04-2022

AND

Q.3 D) Mr Angad sold machinery worth Rs 728,000 inclusive of GST @12% to Mr. Avinash. Installation charges of Rs 6,500 was paid separately. A subsidy of Rs 75,000 from Merchant Association and a subsidy of Rs 50,000 from Maharashtra State Government was received. Further, Mr Angad charged Rs 500 for delay in payment by Mr Avinash. Calculate the value of supply as per the provisions of section 15 of CGST Act, 2017. 7

Q.4 A) MS. DS commences business from the 1st April, 2022 in Nagpur. She is dealing exclusively in goods. 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. 8

Month/Year	Purchases(Rs)		Sales(Rs)	
	Tax Free	Taxable	Tax Free	Taxable
2022				
April to June	3,50,000	8,50,000	6,20,000	8,30,000
July	1,50,000	2,00,000	11,50,000	3,50,000
August	14,50,000	4,50,000	18,50,000	6,00,000
September	1,00,000	80,000	2,10,000	1,40,000
October	2,00,000	1,00,000	8,00,000	2,00,000
November	1,00,000	2,50,000	12,00,000	4,00,000

AND

Q.4 B) Compute aggregate Turnover of M/s. OP & Co. supplies goods and services from Chennai. Also advise them whether they should register under GST? 7

Particulars	Amount Rs.
Taxable supplies in Tamil Nādu @ 12%. (Exclusive of GST)	20,00,000
Taxable supplies in another states @ 12% (inclusive of GST).	13,44,000
Exempted Supplies made in Tamil Nādu.	3,00,000
Exempted Supplies made in other state	5,00,000
Supply of agriculture products (Cultivated by family members)	2,50,000

OR

Q.4 C) Ms. LN Wellness Centre provided the following information. Compute the Value of taxable goods and services. Also calculate amount of GST assuming rate of GST @18%. All amounts given below are exclusive of GST. 8

Sr. No.	Particulars	Amount Rs.
1	Health treatment receipts	18,00,000
2	Receipts against transportation of patients	2,00,000
3	Receipts of Diagnostic Centre	22,00,000
4	Cosmetic surgery for patients met with acid attack	4,00,000
5	Cosmetic surgery to improve looks	25,00,000
6	Surgery charges received for operations of patients met with an accident	12,00,000

AND

Q.4 D) Mr. SL a resident of Meghalaya (a special category state) provides you the following information regarding supplies made by him. Determine his Eligibility for registration under relevant Goods and Service Tax Law.

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Sr. No.	Particulars	Amount Rs.
1	Inward supply of goods from Delhi on which tax is payable under reverse charge	2,10,000
2	Outward Intra – State supply of Goods wholly exempt under GST	1,65,000
3	Outward Intra – State supply of services exempt under GST	88,000
4	Outward Intra-State supply of Goods Taxable @ 18% (Exclusive of GST)	30,000
5	Outward Supply of exempt services within state	5,10,000
6	Outward Intra – State Services Taxable @12% (Exclusive of GST)	3,00,000

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Q.5 A) Explain the procedure of Registration under GST.

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Q.5 B) Explain the concepts Composite and Mixed Supply with examples.

OR

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Q.5 Write Short Notes (Any 3 out of 5)

- Compulsory Registration under GST
- Delivery Challan
- Composite scheme
- Place of Business
- Reverse Charge
