

[2½ Hours]

[Total Marks : 75]

N.B: Please check whether you have got the right question paper.

1. Question No. 1 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.

1. A State whether the following statements are **TRUE** or **FALSE**. (08)
(Answer any eight out of ten) :

1. GST Registration Certificate is issued in GST REG 01.
2. Services by the department of Posts by way of speed post are exempt.
3. Place of supply is based on the place of sale of goods and services.
4. A Tax Invoice once raised cannot be revised.
5. Union Finance minister is the Vice – Chairperson of the GST council.
6. IGST is not levied on supply of alcoholic liquor for human consumption.
7. A combined supply of goods and services may be a mixed supply or a composite supply.
8. Intangible goods can be “goods”.
9. GST is based on the principle of destination-based consumption Tax.
10. An artist performing Classical programme is not taxable.

1.B Match the following columns (Answer any seven out of ten) : (07)

Column A	Column B
1. Payment Voucher	a. Not intra-state supply
2. Agriculturist	b. State tax subsumed under GST
3. Aggregate Turnover	c. Person paying consideration
4. Input service distributor	d. ½ of total number of members
5. Refund voucher	e. Compulsory registration
6. Quorum of GST Council meeting	f. Not liable for registration
7. Tax Invoice	g. Includes exempt supply
8. State VAT	h. Supply of taxable services
9. Recipient of goods	i. 2 Digits of HSN Code
10. Supply of SEZ unit	j. No supply made against advance

2. Mr. Naren Kamat is a registered dealer in Maharashtra. He provides following details for the month of October 2019. Calculate his **Net Tax Liability** under GST for October 2019 (Consider Rule 88A) Excess IGST credit adjusted against CGST and SGST in the ratio of 50:50. **(15)**

	IGST	CGST	SGST
Closing balance in electronic credit ledger as on 30 th September 2019	Nil	Rs 20,000	Rs 40,000

Transactions during October 2019	Rs
Sold goods at 12% GST to Pravin at Ghatkopar	200,000
Sold goods at 18% GST to Suraj in Pune	300,000
Purchased goods at 18% GST from Patel in Ahmedabad	500,000
Provide services at 5% GST to Bharat in Bharuch, Gujarat	300,000
Provide Services at 28% GST to Harish in Andheri	500,000
Availed services at 12% GST from Vijay, Goregaon	100,000
Availed services at 28% GST from Shetty, Bangalore	50,000

OR

2. Mrs. Radhika, registered in state of Gujarat, provides following details for the month of February, Calculate her **Net Tax Liability** for the month of February. Excess Credit of IGST to be set off against CGST and SGST in the ratio of 30:70. **(15)**

	IGST	CGST	SGST
Opening balance in Electronic Credit Ledger as on 1 st February 2019	Rs. 57,000	Nil	Nil

Transactions during the month:	Rs
Sold Goods @ 12% GST to Rani in Mysore	15,000
Sold goods @ 18% GST to Dhanish in Hyderabad	20,000
Sold Goods @ 28% GST to Mayur in Rajkot	40,000
Sold Goods @ 5% GST to Deval in Bhavnagar	55,000
Purchased Goods @ 28% GST from Meerut	68,000
Purchased Goods @ 5% GST from Surat	79,000
Provided Services @ 18% GST to Rohan in Lucknow	87,000
Provided Services @ 28% GST to Darshana in Vapi	96,000
Provided Services @ 5% GST to Rati in Ahmedaba	64,000
Provided Services @ 12% GST to Manish in Mathura	56,000
Availed Services @ 12% GST from Agra	23,000
Availed Services @ 18% GST from Vadhodara	19,000

- 3A You are required to **Calculate, Input Tax Credit** admissible to M/s Jagruti Ltd. in respect of the following goods procured by it in the month of June, 2019. **(08)**

Particulars	Rs.
1. Inputs used for tests or quality control check.	15,600
2. Goods given as gifts.	25,000
3. Paper for photocopying machine used in administrative office.	950
4. Goods used for repairing the office building and cost of such repairs is debited to profit and loss account.	12,000
5. Packaging material used in factory.	6,000
6. Pollution control equipment used in factory.	50,000
7. Goods used in constructing an additional floor of office building.	28,800
8. Goods destroyed due to natural calamities	12,500

- 3B Mr. Aniket resident of Manipur (a special category state) 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 Rs.
1	Intra-State Goods Taxable @18 % (Exclusive of GST)	25,000
2	Supply of exempt services within state	6,00,000
3	Inward supply from Bangalore	2,00,000
4	Intra – State Services Taxable @12% (Exclusive of GST)	3,00,000
5	Intra – State Goods wholly exempt under GST	1,50,000
6	Intra – State services exempt under GST	78,000

OR

- 3.A Find out **Place of Supply** in the following cases **(08)**

Sr. no.	Transactions
1.	Ms. Hetal, boards a Hyderabad – New Delhi flight. She buy lunch in the flight. The food packets are loaded into aircraft at Hyderabad. The Airline is registered in Hyderabad and New Delhi.
2.	Vastu Ltd., an architectural firm at Chennai, has been hired by Perfect Builders of Bandra Maharashtra to draw up a plan for a high rise building to be constructed by them in Punjab
3.	M/s Stylor Ltd. provider of beauty Saloon services, located in Goa. Mr. Amit came from Kolkata to Goa after appointment for beauty treatment. The service is provided in Goa.
4.	Shaadi Ltd. of Jaipur is hired by Mr. Vinay (unregistered person) to plan and organize his wedding at Amritsar.
5.	Mr. Pranay resident of Mumbai, goes to Mysore for plastic surgery.
6.	Ms. Swati of Mumbai gets a DTH installed at her home from SUN Ltd.
7.	Ms. Disha of Punjab takes a Post-paid mobile connection from Airtel Ltd., a company based in New Delhi.
8.	Mr. Purohit of Mumbai purchases a ticket for watching a movie in a Delhi Cinema Hall.

- 3.B Mr. Amir is a new dealer. From the following information find out on which day he will be **(07)**
Liable to Register under GST. Give reasons for your answer.

Date	Purchases		Sales	
	Taxable	Tax Free	Taxable	Tax Free
02/04/2019	1,00,000	15,000	-	-
04/04/2019	-	-	16,00,000	1,40,000
11/04/2019	2,00,000	40,000	5,00,000	11,00,000
20/04/2019	-	-	1,00,000	4,00,000
30/04/2019	4,00,000	6,00,000	-	-
02/05/2019	-	-	5,00,000	1,50,000
11/05/2019	5,000	20,000	1,00,000	3,00,000
20/05/2019	1,00,000	1,00,000	50,000	15,000
31/05/2019	-	-	10,00,000	10,000

4. From the following information given to you of Mr. Gupta **Compute the Value of Taxable Service and the Goods and Services Tax Payable** for the month of January, 2019, all amounts given are excluding Goods and Services Tax. GST rate may be assumed as 18%. **(15)**

Particulars	Rs.
1. Renting of vacant land for floriculture.	15,000
2. A building was let out to Excel Coaching Classes for providing coaching of T.Y.BAF.	18,000
3. A Ganesh Temple hall was let out for religious purpose on 10 th January, 2019.	24,000
4. Vacant land used for animal husbandry.	16,000
5. A vacant land was let out for Horticulture.	20,000
6. Loan processing fees charged.	24,000
7. Consultancy Services in Networking.	36,000
8. Professional advice to his friend free of charge.	32,000
9. Renting/Leasing of Agro Machinery.	28,000
10. Operation of Saving Accounts.	33,000
11. Receipts of Edu care a commercial coaching institute providing commercial coaching (no certificate was issued on completion of the training)	30,000
12. Receipts of each one teach one an Industrial Training Institute (ITI) affiliated to the National Council for Vocational Training (NCVT)	27,000

OR

- 4.A Find **Time of Supply of Services** under forward charge in the following cases of M/s Ashok & Co, a cost accountant firm as per the provisions of CGST Act. (08)

Sr no	Date of Provision of Services	Date of Invoice	Date of Receipt of Payment
1	16-08-2019	05-9-2019	06-09-2019
2	06-09-2019	05-10-2019	21-10-2019
3	12-09-2019	14-10-2019	15-10-2019
4	16-09-2019	26-09-2019	01-09-2019
5	18-09-2019	04-11-2019	07-10-2019
6	20-09-2019	22-10-2019	25-10-2019
7	24-09-2019	27-10-2019	22-10-2019
8	26-09-2019	30-09-2019	05-09-2019

- 4.B Ms. Swara entered into a contract with Ms. Asha for supply of machine. Calculate **Value of Supply** as per as per section 15 of CGST Act. (07)

Sr.no.	Transactions	Amount
1.	Value of machine (including GST @28%)	16,64,000
2.	Taxes (other than CGST / SGST / IGST) charged separately by Ms. Swara	75,000
3.	Expenses incurred by Ms. Asha on behalf of Ms. Swara	
	a) Pre. Installation consultancy	15,000
	b) Commission	27,000
	c) Designing charges	12,000
4.	Other information:	
	a) Subsidy received from Central Government	1,20,000
	b) Subsidy received from Bombay Merchant Association	70,000
	c) Customized packing charges paid by Ms.Swara on request of Ms. Asha	13,000

- 5.A What do you mean by Goods and Service Tax? Explain the features of Goods and Service Tax? (08)
- 5.B Discuss the Provisions regarding Registration of a Non- Resident Taxable Person? (07)

OR

5. Write Short Notes (Answer **any three** out of five) (15)
1. Goods and Service Tax Network (GSTN)
 2. Tax Invoice
 3. Reverse Charge
 4. Goods [S.2(52)]
 5. Intra – State Supply.
