

Duration: 2½ Hours

Total Marks: 75

N.B.: (1) All questions are compulsory.

(2) Working Notes should form part of your answer.

(3) Figure to the right indicates full marks.

Q.1. (A) Match the following columns: (Any 8/10)

(8)

Column 'A'	Column 'B'
a) Reserve charge basis	i) Location of recipient
b) Quorum of GST Council meeting	ii) Compulsory registration
c) Goods imported into India	iii) State List
d) Tax invoice	iv) Service directly related to immovable property
e) GST REG – 01	v) Supply of taxable services
f) Turnover over Rs. 10 crores	vi) ½ of total number of members
g) Supply of registered person	vii) Digit of HSN Code
h) List -II	viii) Location of importer
i) Input service distributor	ix) Casual taxable person
j) Location of immovable property	x) Supply by unregistered person to registered person

Q.1. (B) State whether the following statements are True or False (Any 7 / 10):

(7)

- Goods and services tax is applicable in India from 1st July 2017.
- Daman & Diu is to be considered as Union Territory under Goods and Service Tax.
- When IGST is applicable, CGST and SGST is not applicable.
- Without registration for GST a person can neither collect tax nor claim input tax credit.
- Meghalaya is special category state under GST.
- An agriculturist is not liable for registration to the extent of supply of goods from cultivation of land.
- GSTIN is 15 digits GST identification number.
- Pan number is compulsory to obtain GST registration for resident Indian.
- Interest @ 24% is payable on delayed payment of tax under the provision of GST.
- Manufacturer of Pan Masala is not eligible for composition levy.

Q.2. (A) From the following information given to you of Mr. Ram compute the value of taxable services and the goods and services tax payable for the month. Ignore threshold limit and all amounts given are excluding Goods and services tax. (15)

Sr.no	Particulars	Amount (₹)
1	Consultancy services in Networking	91,000
2	Cosmetic surgery to improve looks	78,000
3	Professional advice to one of his friend	1,04,000
4	Professional advice to his friend free of charge	65,000
5	Advice in relation to setting up a Institute	1,17,000
6	Carried out certain process as job work which did not amount to manufacture	52,000
7	Services by way of conduct of religious ceremony as pandit	1,30,000
8	Commission from acting as Commission agent of consumer goods	39,000
9	Charges for preparation of advertisement	1,43,000
10	Cleaning of wheat	26,000
11	Loading and unloading charge in Agricultural activities	1,56,000
12	Storage and Warehousing of Agricultural produce	13,000

OR

Q.2. (B) Determine the Time of Supply in each of the following cases as per the provisions of GST Act. (8)

Sr.no	Date on which goods are made available	Date of Invoice	Date or receipt of payment
1	17.04.2023	20.04.2023	18.04.2023
2	15.05.2023	14.05.2023	31.05.2023
3	18.06.2023	01.06.2023	10.06.2023
4	07.07.2023	14.07.2023	21.07.2023
5	24.08.2023	30.08.2023	18.08.2023
6	21.09.2023	17.09.2023	25.09.2023
7	14.10.2023	11.10.2023	25.10.2023
8	02.12.2023	28.11.2023	02.12.2023

Q.2. (C) Write a note on GST Council and its recommendations. (7)

Q.3. (A) **Determine the Place of supply in each of the following giving reasons:** (8)

a. Deepak having registered office in Meerut, imported goods into India from Singapore, which were received at Mumbai Airport.

b. Message Siddhi Vinayak CHS Ltd, Mumbai placed an order for installation of elevator with M/s Otis elevators, Mumbai. The elevator was installed at the Society's building in Mumbai.

c) Deepali, a mehendi artist, based in Mumbai, travels to Udaipur, Rajasthan for an assignment of Bridal Mehendi.

d) M/s Deepshikha Enterprises, based in Delhi, supplied a Videocon DTH connection from Videocon Ltd. based in Chennai to Mr. Sagar in Nodia, Uttar Pradesh.

Q.3. (B) Determine the Time of Supply in each of the following cases as per the provisions of GST Act. (7)

No.	Date of Supply of Services	Date of Invoice	Date of Payment
1	12.10.2023	01.11.2023	10.11.2023
2	08.11.2023	05.12.2023	25.12.2023
3	10.11.2023	20.12.2023	22.12.2023
4	17.11.2023	27.11.2023	03.11.2023
5	10.11.2023	05.12.2023	15.12.2023
6	15.11.2023	18.12.2023	22.12.2023
7	23.11.2023	28.12.2023	20.11.2023

OR

Q.3. (C) M/s. BB entered into a contract with M/s. Sony for supply of Machine. (8)

Value of Machine including GST @28% Rs. 14,40,000

Taxes (Other than CGST/SGST/IGST) charged separately by M/s. BB Rs. 60,000

Expenses incurred by M/s. Sony on behalf of M/s. BB:

Pre-Installation Consultancy Rs. 20,000

Commission Rs. 15,000

Designing Charges Rs. 10,000

Other Information:

Subsidy received from Central Government Rs. 1,00,000

Subsidy received from third party Rs. 50,000

Customized Packing charges paid by M/s. BB on request of M/s. Sony. Rs. 15,000

Calculate Value of Supply?

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Q.3. (D) Calculate Aggregate Turnover of Mr. Harish based on the details given below: (7)

Sr. No.	Particulars	Amount (Rs.)
1	Exempt Supplies	1,90,000
2	Inter- state supplies excluding GST @5%	7,10,000
3	Taxable supplies including GST @28%	8,96,000
4	Export of goods	1,00,000
5	Inward supplies on which tax is payable under reverse charge	68,000
6	Export of services	3,00,000
7	Purchase of goods	34,000

Q.4. (A) Ms. Confident commences a business from the 1st April, 2024 in Mumbai. She is dealing exclusively in goods. She furnishes the following information and wants you to find out from which month she will be liable for Registration and to pay GST as per the provisions of GST Act. Give Reason. (8)

Month/Year	Purchases (Rs.)		Sales (Rs.)	
	Tax Free	Taxable	Tax Free	Taxable
2024				
April to June	3,00,000	6,00,000	4,20,000	5,30,000
July	2,00,000	3,00,000	10,00,000	3,00,000
August	2,50,000	7,00,000	14,00,000	8,00,000
September	1,00,000	3,00,000	3,00,000	5,00,000
October	1,15,000	2,50,000	7,00,000	6,50,000
November	2,00,000	4,00,050	11,00,000	5,00,000

Q.4. (B) You are required to calculate, ITC available for the month of January, 2024. (7)

Sr. No	Particulars	Rs.
1.	Refreshment purchased for employees on Gudi Padwa eve	50,000
2.	Repairing charges paid to Mr. Raju towards up-keep of Machinery	10,000
3.	Purchased of soft drinks from Limbuz	20,000
4.	Delivery Van purchased to deliver food	25,000
5.	Goods lost in Transportation	30,000
6.	Outdoor Catering services from M/s. Relax	35,000

OR

Q.4. (C) From the following details calculate Net GST Liability. (15)

Mrs. Seema a registered dealer in the state of Maharashtra provides you with the following details for the month of April 2024.

Opening Balance in electronic credit ledger as on 1st April, 2024.

IGST – Rs. 17,000; CGST – Rs. 15,000; SGST – Rs. 15,000.

Transactions during the month	Rs.
Sold goods @5% GST to Abhijeet in Mysore	6,00,000
Sold goods @12% GST to Raju in Pune	11,00,000
Purchased goods @ 12% GST from Kalwa	50,000
Provided services @18% GST to Manoj in Valsad	70,000
Provided services @18% GST to Dilip in Karad	1,50,000
Availed services/Inward supplies @5% GST from Bangalore	3,00,000

Q.5. (A) Explain the features of Goods & Services Tax. (8)

Q.5. (B) What is the need and advantages of registration under GST. (7)

OR

Q.5. (C) Write Short Note on (Any 3) (15)

- E-Way Bill
- Non – Resident taxable Person
- Levy of late fees as per sec 47.
- Electronic Cash Ledger
- Place of Business.
