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Reg. No.

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V Semester B.B.A. Degree Examination, March/April - 2022

AVIATION MANAGEMENT

Goods and Services Tax

(CBCS Scheme 2019-20)

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answers should be written Completely in English.

SECTION - A

Answer any five questions . Each question carries 2 marks each. (5×2=10)

1. a) What is self assessment? (2)
- b) What is mixed supply? (2)
- c) Expand:
 - i) CIN (1)
 - ii) DIN (1)
- d) State taxes which subsume under central GST (2)
- e) What is input tax credit? (2)
- f) What do you mean by Adjudicating authority? (2)
- g) What is Dual GST model? (2)

SECTION - B

Answer any three questions . Each question carries 6 marks. (3×6=18)

2. The Annapoorna Raju Hotel group of companies provided the following services within the state of Karnataka from its various establishments Compute the amount of GST payable in the month of November 2021.
 - i) Supply of food or drink in restaurants not having facilities in air conditioning @ 12% GST Rs. 40,000
 - ii) Supply of food or drink in restaurant having licence to serve liquor @ 18% GST Rs. 80,000.

[P.T.O.]



- iii) Supply of food or drink in outdoor catering @ 18% GST Rs. 60,000.
- iv) Supply of food or drink in air condition restaurant in 7 star hotel @ 28% GST Rs. 2,00,000
- v) Renting of hotel rooms @ 18% GST Rs. 2,75,000. (6)
3. Compute the transaction value of taxable goods and GST payable from the following information. (Write necessary notes wherever necessary). (6)

Particulars	Amount (Rs.)
Selling price (Excluding GST)	70,000
Following transactions are not included in the above Price	
Normal secondary packing cost	5000
Cost of special packing	2400
Cost of Durable & Returnable packing	1800
Freight charges paid by the supplier	2600
Insurance on freight paid by the supplier	600
Trade discount	2000
Rate of GST is 12%.	

4. Explain the GST procedure for Registration. (6)
5. Briefly explain the salient features of Goods and services Tax. (6)

SECTION - C

Answer any three questions . Each question carries 14 marks. (3×14=42)

6. Write short notes on:-
- a) GSP Eco system
- b) Vision and Mission of GSTN.



7. From the following particulars compute the value of taxable services and GST liability @ 18% for the month of August 2021 (Assume all services are rendered within the state).

Particulars	Amount (Rs.)
Services related to supply of Farm Labour	8,00,000
Services rendered within Indian Territorial water.	40,00,000
Sale of time slot by broadcasting organization.	4,00,000
Vacant land used for Horticulture	40,00,000
Fees to act as a liquidator	4,00,000
Secretarial Auditing	80,000
Certification for exchange control purpose.	2,00,000
Services rendered to UNO	8,00,000
Value of services provided to friends	2,00,000
House given on rent for commercial purpose	12,00,000
Speed post services	2,00,000
Services by the way of private tuitions.	1,20,000
Aerial advertising	4,00,000
Services provided by foreign diplomatic mission	20,00,000

8. Explain the composition and functions of GST council.

9. Mr. Rajesh is a registered dealer submits the following information for the month of November 2021.

Particulars	Amount (Rs.)	GST
Details of purchase:-		
Raw Material purchase from another state	6,00,000	5%
Raw Material A purchased within the state	20,00,000	12%
Raw Material purchased from USA costing Rs. 5,00,000 (Including BCD @ 10% and including of IGST)	6,49,000	18%
Raw material B purchased within the state from a dealer who opted for composition scheme	4,00,000	2%
Raw Material C purchased from a SEZ in Bangalore	2,50,000	0%

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Details of sales:-		
Sale of goods purchased from Interstate in Hyderabad who opted for composition scheme.	15,00,000	5%
Goods sold to an unregistered dealer of Mangalore.	75,00,000	12%
Sale of goods to a union territory produced from Raw Material A	6,00,000	18%
Sale of goods purchased from Raw Material B to registered dealer in Belgavi	5,00,000	28%
Sale of goods purchased from Raw Material C to SEZ in Bangalore.	3,50,000	0%

Compute eligible input tax credit & GST payable for the month of November 2021.