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V Semester B.Com. Vocational/B.Com. (Regular)/A & F/LSCM/IAS

Degree Examination, December/January - 2025/26

COMMERCE

Goods and Services Tax Law and Practice

(NEP Scheme Freshers and Repeaters 2023-24 Onwards)

Paper : 5.9

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answers should be written completely in English only.

SECTION-A

Answer any Five sub-questions. Each sub-question carries 2 marks. (5×2=10)

- a) Define aggregate turnover under CGST Act 2017.
b) Who are the persons liable for Registration under GST?
c) What is Mixed Supply?
d) State any two objectives of implementation of GST.
e) Expand GSTIN and HSN.
f) What is Principle Supply?
g) State any two features of GST Portal.



SECTION - B

Answer any Four questions. Each question carries 5 marks. (4×5=20)

- Determine the time of supply of goods in each of following independent cases in accordance with provisions of section 12 of the CGST act, 2017 in case supply involves movement of goods.

Transaction No.	Date of Actual Provision of Service	Time (Date) of Invoice, Bill or Challan as the Case may be	Date of Which Payment Received
1	10-11-2024	25-11-2024	15-12-2024
2	10-11-2024	18-11-2024	15-11-2024
3	10-11-2024	08-12-2024	15-11-2024 (part) and 10-12-2024 (remaining)
4	10-11-2024	30-12-2024	06-11-2024 (part) and 09-11-2024 (remaining)
5	10-11-2024	15-12-2024	05-11-2024

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3. From the following particulars, calculate Transaction Value and GST Payable. The Selling Price of the product Exclusive of GST Rs. 10,000, Rate of GST applicable to the product is 3%, Trade Discount allowed as per normal trade practice before delivery of the product is Rs. 1,200. Freight attributable for the supply of the product is Rs. 750 from factory to buyer's place which is not included in the above Selling Price.
4. The CARE Hotel Group of Companies provided the following services within the state of Karnataka from its various establishments. Compute the amount of GST payable for the month June 2024.
- Supply of Food or Drink in restaurant not having facilities in air conditioning @ 12% GST ₹20,000.
 - Supply of Food or Drink in restaurant in having license to serve Liquor @ 18% GST ₹30,000.
 - Supply of Food or Drink in Outdoor Catering @ 18% GST ₹55,000.
 - Renting of Hostels Rooms @ 18% GST ₹5,000.
 - Supply of Food or Drinks in Air Condition Restaurant in 5 star or above rated hotel @ 28% GST ₹75,000.
5. Differentiate Composite Supply and Mixed Supply.
6. Explain in brief the provisions related to Input Tax Credit.

SECTION - C

Answer any Two questions. Each question carries 12 marks.

(2 × 12 = 24)

7. What is GST Council? Explain its Structure, Powers and Functions.
8. Mr. BAGODI a Registered Dealer submits the following information for month of October 2024

Particulars	Amount (Rs.)	Rate of GST (%)
Details of Purchase :		
1. Raw-Material 'A' Purchased from another state	15,00,000	28
2. Raw-Material 'B' Purchased within state	25,00,000	18
3. Raw-Material 'C' Purchased from USA costing Rs. 20,00,000 (including BCD @ 10% i.e. Rs. 2,00,000 and including of IGST)	21,40,000	12

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Value and GST Payable. The Selling price before delivery of the product is Rs. 750 from factory to Price.

Following services within the state of amount of GST payable for the

ilities in air conditioning @ 12%

se to serve Liquor @ 18% GST

GST 55,000.

5 star or above rated hotel @

(2×12=24)

ion for month of October

Rate of GST (%)

28

18

12

4.	Raw-Material 'D' Purchased within the state from a dealer who opted for composition scheme	6,00,000	5
5.	Raw-Material 'E' Purchased from a SEZ in Bangalore	12,00,000	0

Details of Sales :

1.	Sale of goods purchased from interstate purchase and imported raw-materials to a person of Hyderabad who opted for composition scheme	55,00,000	5
2.	Goods sold to an unregistered dealer of Mangalore	85,00,000	12
3.	Sale of goods to a dealer in Union territory of Chandigarh, produced from raw-material 'B'	25,00,000	18
4.	Sale of goods purchased from raw-material 'D' to a registered dealer in Belagavi	30,00,000	28
5.	Sale of goods purchased from raw-material 'E' to SEZ in Bangalore	5,00,000	0

Note : The purchases and sales figures given above do not include GST.

Compute the amount of GST payable.

9. Compute the amount of Output Tax to be uploaded by the dealer for the month of July 2025 and which is the last date to upload it in credit ledger.

Sl.No.	Particulars	Amount (Rs.)
1.	Product A sold to a Dealer in Bangalore rate of GST notified to this product is 12%.	50,000
2.	Product B sold to a Dealer in Mysore rate of GST @ 5%.	25,000
3.	Product C @ NIL rate GST sold to Dealer in Pondicherry.	60,000
4.	Product D @ 18% GST sold to a Dealer in Jammu and Kashmir.	1,00,000
5.	Product E @ 28% GST to an Unregistered Dealer within the state.	1,60,000
6.	Product F rate of GST notified is 18% sold to a SEZ Developer in Bangalore.	2,50,000

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| 7. | Product G sold to a Dealer in Union Territory rate of GST notified is 12%. | 2,00,000 |
| 8. | Product H which exempted from GST is sold to a Registered Dealer of Pune. | 3,00,000 |
| 9. | Product I exported to China the GST are notified by GST council for this product is 12% if it is sold in India. | 2,25,000 |
| 10. | Product K sold to a Registered Dealer within the state the rate of GST notified is 12%. | 1,25,000 |
| 11. | Product J sold to a unit of SEZ in Mysore the rate of GST notified to this product is 5%. | 1,50,000 |
| 12. | Product L sold to a dealer in Belagavi who has registered Under composition scheme @ 28% GST. | 1,00,000 |

SECTION - D

Answer any One question, This carries 6 marks.

(1×6=6)

10. Prepare a chart showing rates of GST.
 11. List out the exempted goods under GST.
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