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V Semester B.Com. (Regular) A and F/LSCM/I and AS Degree Examination,
January/February- 2025

COMMERCE

Goods and Service Tax-Law and Practice (Vocational-I)

(NEP Scheme, F+R 2023-24 Onwards)

Paper : 5.9

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answer should be written in English only.

SECTION - A

Answer any FIVE of the following questions. Each question carries 2 marks.

(5×2=10)

1. a) Mention any four taxes subsumed under CGST.
- b) State the meaning of composition supply.
- c) What is taxable event under GST?
- d) Expand HSN and SAC.
- e) Give the meaning of best judgement assessment.
- f) What is reverse charge mechanism?
- g) What is anti-profiteering?

SECTION - B

Answer any FOUR of the following questions. Each question carries 5 marks.

(4×5=20)

2. State the benefits of implementing GST.
3. What does 'Scrutiny of Returns' means under GST Law?
4. Who are the persons liable for registration and not liable for registration under GST Act, 2017?

[P.T.O.]

5. A dealer effected the following sales during the Month of July 2024

- | | | |
|----|--------------------------------------|---------------|
| a) | Invoice No. 2022 dated 5-7-2024 for | Rs. 2,24,800 |
| b) | Invoice No. 3033 dated 9-7-2024 for | Rs. 1,04,000. |
| c) | Invoice No. 4044 dated 15-7-2024 for | Rs. 41,600 |
| d) | Invoice No. 5055 Dated 25-7-2024 for | Rs. 90,000 |
- e) Goods worth Rs. 18,000 against invoice No. 2022 were returned on 15-7-2024. All the above goods were sold in the course of interstate trade. Calculate the Taxable supply and IGST payable the rate of IGST is 18%

6. Miss Ranjitha (Registered Dealer) is a trader in Mumbai and she has purchased certain goods from Karnataka for Rs. 8,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the State of Mumbai for Rs. 6,00,000 plus GST @ 18% and the rest of the products sold to a unit situated in SEZ in Mumbai for Rs. 5,00,000. Compute the net tax payable.

SECTION - C

Answer any TWO of the following questions. Each question carries 12 marks.

(2×12=24)

7. What is GST Council? Explain the structure, powers and functions of GST council.
8. A transport agency registered in the state of Karnataka provided the following services in the month of July 2024. Compute the amount of GST payable for the month July 2024.
1. Transport of passenger by air condition contract carriage the rate of GST is 5% 63,000
 2. Transport of passenger by radio taxi @ 5% GST applicable 20,000
 3. Transport of passenger by air in economy class @ 5% GST 1,20,000
 4. Transport of passenger by air in other than economy class @ 12% GST 60,000
 5. Service provided to a foreign tourist in relation to a tour wholly outside India Rs. 3,00,000
 6. Transport of goods by rail @5% GST 3,00,000
 7. Transport of goods in a vessel @ 5% GST 2,00,000
 8. Transport by goods in a container by rail @ 12% GST 1,00,000



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9. Transport of Courier 20,000
10. Transport of agricultural products by rail 70,000
11. Selling of space for advertisement in print media @ 5% GST 5,00,000
12. Service by way of job work in relation to printing of newspaper @ 5% GST 4,00,000

9. Mr. Shyam a resident of Bangalore submits the following information Compute output GST

Particulars	Rs.
Goods "A" Sold within the state (GST @ 5%)	6,00,000
Goods "B" Sold within the state (GST @ 12%)	6,12,500
Goods "C" Sold unregistered dealer (GST @ 12%)	60,000
Goods "D" Sold to local market un reg. dealer (GST 12%)	6,00,000
Goods "E" Sold within the state Composite dealer @ 12%	6,68,000
Goods "F" Exported to UK GST 18%	60,000
Goods "G" Sold to AP (GST 5%)	60,000
Goods "H" Exported to USA (Exclusive IGST 18%)	6,50,000
Goods "I" Exported to Thailand (GST 18%)	6,18,000
Goods "J" Sold to Tumkur at zero (0) rate	20,00,000
Goods "K" Sold Exempt GST -Shivamogga	5,00,000
Goods "L" Sold to SEZ in Belagavi (GST 5% if it is sold to Mysore)	2,10,000

SECTION - D

Answer any ONE of the following questions. Each question carries 6 marks. (1×6=6)

10. Prepare sample Tax Invoice under GST format from the following transactions

Invoice No. : 2025

Invoice date 18th nov. 2024

Supplier: Sun Pharma Ltd

Address: 15th cross Vijaya Nagar Bangalore Karnataka-560001

GSTIN: 29ABCDE0309Q1Z5

Place of Supply Karnataka

Recipient: UUMS enterprises Mysore

No. 46/5 KS Road Mysore-

GSTIN: 29EDCBA0507R1Z2

[P.T.O.]



Details of Goods supplied with in the state with GST 18%

SL	Description of Goods/service	HSN	Qty	Rate(Rs.)
1	Product P	1011	10	250 Per Unit
2	Product Q	2022	5	200 Per Unit
3	Product R	3033	15	150 Per Unit
4	Product S	4022	25	300 Per Unit
5	Product T	5022	20	225 Per Unit
6	Product U	6022	50	50 Per Unit

11. Prepare the chart showing rates of GST.
