

VI Semester B.B.A. Examination, August/September 2023
(CBCS) (Freshers)
(2022-23 and Onwards)
BUSINESS ADMINISTRATION
6.3 : Goods and Service Tax

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written in English only.

SECTION – A

1. Answer any 5 sub-questions. Each sub-question carries 2 marks : (5×2=10)
- State any two objectives of GST.
 - State the four different types of GST.
 - What are capital goods ?
 - What do you mean by self assessment ?
 - Who is an agent ?
 - Define 'Person' under GST.
 - Expand GSTN and PAN.

SECTION – B

Answer any 3 questions. Each question carries 5 marks : (3×5=15)

- Briefly explain the features of GST.
- Briefly explain any two types of supply.
- M/s Pradeep Company Ltd. manufactures 5,000 units of its product A and sold to a wholesaler at ₹ 12 per unit. Also he manufactures 2,000 units of product B and sold to a dealer at ₹ 10 per unit. 10% trade discount was allowed to the wholesaler as per the normal practice. Cost of packing and freight ₹ 10,000 charged separately. What is the amount of GST payable, if the rate of GST is 28% ? Assume the supply as intra state supply.

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5. The Mohith Hotel Group of companies provided the following services within the state of Karnataka from its various branches. Compute the amount of GST payable for the month of November 2022.
- Supply of food outdoor catering @ 18% GST ₹ 2,50,000.
 - Renting of Hotel rooms @ 18% GST ₹ 3,25,000.
 - Supply of food and drink in restaurant in 5 star and above rated hotel @ 28% GST ₹ 5,00,000.
 - Supply of food and drink in AC restaurant having licence to serve liquor @ 28% GST ₹ 1,95,000.
 - Supply of food and drink in restaurant not having facilities of air condition @ 12% GST ₹ 4,00,000.

6. Calculate GST payable by a registered dealer in Bangalore from the following details. The rate of GST applicable is 12%.

- Sales made to a registered dealer in Dharwad ₹ 5,25,000.
- Sales made to a registered dealer in Karwar ₹ 4,10,000.
- Goods transfer to a branch in Mysore ₹ 1,00,000.

The following are the returns made by a dealer.

- Goods returned from a dealer in Dharwad ₹ 50,000 within one month.
- Goods returned from a dealer of Karwar after 8 months ₹ 10,000.

SECTION – C

Answer any 3 questions. Each question carries 12 marks :

(3×12=36)

- Explain the composition and functions of GST Council.
- What is GST Ecosystem ? Explain the various participants and their roles in GST Ecosystem.

9. Mrs. Sarala, a dealer submits the following information in relation to manufacture and selling of a machine. Compute the transaction value from the following information.

Raw materials purchased from Karnataka (including CGST at 14% and SGST @ 14%) ₹ 5,91,700.

Import of raw material (Excluding 20% BCD on Import and 12% IGST) ₹ 5,30,000.

Subsidy received from an NGO which was directly related to price of the goods, ₹ 12,000.

Penalty levied by Mrs. Sarala for delayed payment ₹ 2,000.

Raw materials from Goa including GST @ 5% ₹ 95,000.

Subsidy received from Central Govt. which was directly linked to the price of the product ₹ 45,000.

Additional incentives paid to the employees ₹ 10,000.

Warranty and manufacturing charges ₹ 50,000.

Services received from a registered dealer to manufacture a machinery rate of GST applicable to these services is 12%, ₹ 35,000.

Along with the machine she supplied 3 different necessary components at a fixed price of ₹ 50,000 each. Mrs. Sarala, a registered dealer and she sold the machine at a profit of 15%.

10. From the following details, compute the value of taxable services and services taxable liability for the month of December 2022.

Services provided to foreign diplomatic mission ₹ 6,00,000.

Aerial advertising ₹ 5,00,000.

Services by way of private tuitions ₹ 80,000.

Speed post services ₹ 70,000.

House given on rent for residential purpose ₹ 50,000.

Value of free services rendered to friends ₹ 2,00,000.

Services rendered to UNO ₹ 5,00,000.

Certification for exchange control purpose ₹ 1,00,000.

Secretarial auditing ₹ 25,000.

Fees to act as a liquidator ₹ 3,00,000.

Vacant land used for horticulture ₹ 10,00,000.

Sale of time slot by broadcasting organisation ₹ 2,00,000.

Services rendered within Indian territorial water ₹ 4,00,000.

Services relating to supply of farm labour ₹ 2,50,000.



11. Mr. Surya a registered dealer in Maharashtra submits the following information for the month of December 2022.

Details of transaction :

Particulars	Amt. ₹	GST Rate
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Details of purchases :

1. Raw materials purchased from Bangalore	5,00,000	5%
2. Local raw materials purchased, material 'M'	8,00,000	12%
3. Raw material purchased from USA costing ₹ 8,00,000 (including BCD at 10% i.e. ₹ 80,000 and excluding IGST)	10,00,000	18%
4. Local purchase of raw materials 'Z' within the state from a dealer who opted for composition scheme	4,00,000	2%
5. Raw material 'A' purchased from SEZ in Mumbai	4,00,000	0%

Details of sales :

1. Sales of goods purchased from inter state purchase and imported raw material to a person (Bihar) who opted for composition scheme	10,00,000	5%
2. Goods sold to an unregistered dealer of Pune	75,00,000	12%
3. Sale of goods to a Union Territory of Pondicherry produced from raw material 'M'	14,00,000	18%
4. Sale of goods purchased from raw material 'Z' to a registered dealer in Nagpur (Maharashtra)	15,00,000	18%
5. Sale of goods purchased from raw material 'A' to SEZ Mumbai	5,00,000	28%

Calculate the net GST payable by the dealer. The above purchases and sales are exclusive of GST.

SECTION – D

Answer any one question. Each question carries nine marks :

(1×9=9)

12. a) Prepare chart showing rates of GST.

OR

- b) Prepare list of exempted goods/services under GST.