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**BBABMVN 601**

**VI Semester B.B.A. Degree Examination, June/July 2024  
(NEP 2020) (2023 – 24 Batch Onwards)  
GOODS AND SERVICES TAX (Vocational)**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

Answer **any 5** questions.

**(5×2=10)**

1. Write two differences between direct and indirect tax.
2. Define Input Tax Credit.
3. Write any two documents required to claim input tax credit.
4. What is debit note ?
5. Mention goods exempt from GST.
6. Write any two documents required for registration under GST.
7. What is GSTR 2 used for ?

**SECTION – B**

Answer **any 4** questions.

**(4×5=20)**

8. Briefly explain the salient features of GST.
9. Explain persons liable for compulsory registration.
10. What is tax invoice ? Write the contents of tax invoice.
11. Compute aggregate turnover of Mr. Dharmapal from the following details under GST :
  - a) Supplied goods to Rajasthan Rs. 2,20,000.
  - b) Sale of goods in Gulbarga Rs. 55,000.
  - c) Sale of goods in Goa Rs.1,60,000.
  - d) Goods supplied to job worker in Mangalore Rs. 2,10,000.
  - e) Goods supplied to SEZ in Bangalore Rs. 20,000.
  - f) Sale of goods in Bangalore Rs. 26,000.



P.T.O.



12. Classify the following supplies into composite supply and mixed supply. Give reasons.
- A supply of goods, packing material transport and insurance.
  - Supply of Diwali gift box consisting of canned foods, sweets, cakes and aerated drinks.
  - Supply of laptop with bag.
  - Supply of furniture and mat.
  - Supply of coconut oil with can.

13. Determine the time of supply of goods in each of the following independent case with reasons.

Sl. No.	Date of removal of goods	Date of issue of invoice	Date of payment	Date of entry in books
1.	01-07-2022	01-07-2022	03-07-2022	15-05-2022
2.	03-07-2022	01-07-2022	04-07-2022	25-08-2022
3.	04-08-2022	04-08-2022	06-08-2022	01-07-2022
4.	02-07-2022	28-06-2022	05-07-2022	23-08-2022

14. EX Ltd. head office is at Bangalore and, it has four branches in Tamil Nadu, Andhra Pradesh, Goa and Telangana. It seeks the services of Vishwa Industries based at Bangalore for H.O. and all its branches. The firm raises the bill which includes GST amounting to Rs. 7,00,000 on the H.O. The turnover of H.O. and its branches for the quarter ending 31-12-2022 whereas follows :

Bangalore H.O.	Rs. 12,00,000
Tamil Nadu	Rs. 12,80,000
Andhra Pradesh	Rs. 9,20,000
Goa	Rs. 18,80,000
Telangana	Rs. 8,00,000

Compute the distribution of input tax by Bangalore H.O.

### SECTION – C

Answer **any 3** questions.

(3×10=30)

- Describe the procedure for registration under GST.
- What is assessment under GST ? Briefly describe the different types of assessment.



17. Compute transaction value of goods from the following information. Also, calculate the amount of GST payable. Mr. Rony Patel, a dealer registered in Andhra Pradesh enters a contract with a dealer in Tamil Nadu to deliver machinery along with essential accessories.
- a) Price of machinery (exclusive of GST) is Rs. 10,60,000.
  - b) Installation and erection expenses charged separately – Rs. 95,000.
  - c) Design and engineering charges charged separately – Rs. 97,000.
  - d) Primary packing charges charged separately – Rs. 5,000.
  - e) Durable and returnable packing charges – Rs. 7,000.
  - f) Subsidy given by State Government – Rs. 15,000.
  - g) The machine is supplied with accessories (essential for working) at Rs. 20,000 and the rate of duty on these accessories is 18%.
  - h) Cash discount is allowed at 5% on price of machinery.
  - i) GST on machinery is 28%.
18. Vishal Traders is a registered dealer of Bangalore. From the following particulars, compute the turnover which is liable to be taxed under GST and compute the tax payable.
- a) Commodity A sold to a registered dealer within the State for Rs. 4,02,000. (GST@28%)
  - b) Product B supplied to unregistered dealer of Tumkur for Rs. 70,000. (GST@12%)
  - c) Product C are sent to job worker in Hassan for further processing. Rs. 2,00,000. (GST@5%)
  - d) Goods worth Rs. 2,25,000 are transferred to their branch at Bidar. (GST@12%)
  - e) Commodity D supplied to SEZ developer in Mangalore for Rs. 4,00,000. (GST@5%)
  - f) Received services worth Rs. 2,75,000 from registered dealer S.T.A.R.K. Industries Limited. (GST@12%)
  - g) Product E worth Rs. 2,45,000 purchased from an unregistered dealer of Mysore. (GST@18%)





19. Following are the transactions of a taxable person for the month of December 2022.

Compute the total turnover and the GST payable.

- a) Supply to a taxable person in Mangalore @ 5% – Rs.2,00,000
- b) Supply to a taxable person in Bangalore @ 12% – Rs. 4,00,000
- c) Supply to a taxable person in Maharashtra @ nil rate – Rs. 5,00,000
- d) Supply to unregistered person in Udupi @ 28% – Rs. 6,00,000
- e) Supply to SEZ developer in Bangalore @ 5% – Rs. 20,00,000
- f) Supply to taxable person in Pondicherry @ 12% – Rs. 6,00,000
- g) Supply to registered person in Pune (exempt) – Rs. 7,00,000
- h) Export to Malaysia @ 12% – Rs. 8,00,000
- i) Supply to dealer at Belgaum @ 28% – Rs. 5,00,000.

Balance available in electronic credit ledger IGST – Rs. 1,60,000,  
CGST – Rs. 1,00,000 and SGST – Rs. 1,40,000.

