

Time: 2 ½ Hours

Maximum Marks: 75 Marks

All questions are compulsory with internal choice

- Use of Calculator is permitted
- Working notes should form part of your answer
- Figures to the right in indicate marks.

Q.1. A. Multiple Choice Question: [Answer any eight]

[08]

1. A registered person supplying exempted goods or services or paying composition tax under section 10 shall issue \_\_\_\_\_
  - a. GST Bill
  - b. Bill of supply
  - c. Receipt voucher
  - d. Debit note
2. The activities to be treated as supply of goods or supply of services as referred to in \_\_\_\_\_ of CGST Act, 2017
  - a. Schedule I
  - b. Schedule II
  - c. Schedule III
  - d. Schedule IV
3. A new laptop is supplied for Rs 80,000 along with the exchange of an old laptop worth Rs 20,000. Price of the new laptop without exchange is Rs 90,000. The value of supply will be \_\_\_\_\_
  - a. ₹ 80,000
  - b. ₹ 1,00,000
  - c. ₹ 90,000
  - d. ₹ 1,10,000
4. All decisions of GST Council must have \_\_\_\_\_ majority in order to implement the same.
  - a. One-Half
  - b. Three-Fourth
  - c. One-Third
  - d. Two-Third
5. GST registration is not compulsory in the case of \_\_\_\_\_.
  - a. Casual taxable persons making taxable supply
  - b. Non-resident making taxable supply
  - c. Electronic commerce operator
  - d. Person dealing in exempt goods only
6. Harish purchased goods for which the tax invoice was ₹ 1,00,800 including IGST of @ 12%. The input tax credit under IGST shall be:
  - a. ₹ 10,800
  - b. ₹ 12,096
  - c. ₹ 90,000
  - d. ₹ 12,000



Transactions during the month	₹
Sold Goods @ 28% GST to Rajneesh in Jaipur, Rajasthan	7,00,000
Sold Goods @ 18% GST to Jadhav in Maharashtra	10,00,000
Provided Services @ 12% GST to Kurup in Karnataka	2,00,000
Provides Services @ 5% GST to Kiran in Jodhpur, Rajasthan	8,00,000
Inward Supplies @ 12% GST from Haryana	4,00,000
Inward Supplies @ 28% GST from Kerala	5,00,000
Inward Supplies @ 18% GST from Jaisalmer, Rajasthan	9,00,000

Determine the Net GST payable by M/s. Saksham & Sons

OR

Q.2. B. Mr. Karandeep Singhania is a registered person in Himachal Pradesh. He provides following details for the month of July 2025. [15]

**Calculate his net tax liability for the month of July 2025.**

Closing balance in Electronic Credit Ledger as on 30<sup>th</sup> June, 2025

IGST – ₹ 2,50,000

CGST – ₹ 4,00,000

SGST – ₹ 50,000

Transactions during the month of July 2025 (All amounts are inclusive of GST):

- Sold goods @ 12% GST in Dharamshala, Himachal Pradesh – ₹ 8,96,000
- Sold goods @ 28% GST in Delhi – ₹ 16,64,000
- Purchased goods @ 5% GST from Mumbai, Maharashtra – ₹ 10,50,000
- Provided Services @ 5% GST in Sikkim – ₹ 6,30,000
- Provided Services @ 28% GST in Kullu, Himachal Pradesh – ₹ 11,52,000
- Availed Services @ 12% GST from Kasol, Himachal Pradesh – ₹ 7,84,000
- Availed Services @ 28% GST from Dalhousie, Himachal Pradesh – ₹ 5,12,000

Q.3. A. Determine the place of supply in the following cases: [08]

- Unilateral Ltd of Mumbai gives an order to Kamal Electricals & Supplies of Delhi for supply and installing electric panels for metro at Thane, Maharashtra.
- Ms. Janhvi of Mumbai, Maharashtra orders food on her journey to Rajasthan in Jan Express Train. The food was loaded in Gujarat.
- Mr. Manoj of Rajasthan purchases a ticket to watch a Cricket Match at Eden Gardens, Kolkata
- Mr. Jignesh of Kerala, purchased a "Branded Wrist Watch" from a shop in Mumbai, Maharashtra
- M/s Wedding Hackers of Tamil Nadu is hired by Mr. D'Souza of Goa (Unregistered Person) to plan and organize his wedding at Mangalore.
- Mr. Haldipur of Delhi goes to Citi Bank in Uttar Pradesh, not having an account with Citi Bank to take a demand draft. Citi Bank is having registered office in Uttar Pradesh and corporate office in Delhi
- Mr. Nagalkar of Pune, Maharashtra Sells 50 washing machines to Mr. Dashrath of Thivim, Goa for delivery at Mr. Dashrath's place of business in Goa.
- Mr. Aamir Shaikh, Rock Band Vocalist, based in Mumbai, travels to Delhi for a performance at Delhi's Rock Band Concert.

Q.3. B. Determine the Time of Supply of Services in each of the following cases:

Date of Provision of Service	Date of Invoice	Date of Payment
22-07-2025	25-08-2025	28-08-2025
08-10-2025	14-11-2025	12-11-2025
28-12-2025	20-01-2025	18-01-2025
25-05-2025	20-06-2025	30-06-2025
01-10-2025	01-11-2025	25-11-2025
13-09-2025	20-09-2025	30-09-2025
15-02-2025	14-03-2025	15-03-2025

OR  
Q.3. C. From the following information given to you by Ms. Sushmila Shekhar, registered in the state of Tamil Nadu. Compute the value of taxable service and the GST payable @ 18% for the month of May 2025. All amounts are excluding Goods and Services Tax.

Particulars	₹
Amount charged for service provided to recognised sports body as a selector of national team	70,000
Amount received for performing as a non-classical dancer in TV Show	2,00,000
Received commission from acting as commission agent of consumer goods	5,00,000
Renting of rooms for devotees (charges per day per room ₹ 1,100)	2,50,000
Receipts for permanent transfer of rights of music to Temple Series Records	10,00,000
Mortuary service	2,70,000
Sale of pre-packaged software which is out on electronic storage media	4,50,000
Charges for the manufacture of alcoholic drinks	2,00,000
Renting of vacant land for fun and fair	3,50,000
Hotel rooms are let out at declared tariff of ₹900 per room day.	7,50,000
Services by way of providing mid-day meals to various schools	3,00,000
Interest received on Term Loans.	2,00,000
Services by way of conduct of religious ceremony as pandit	2,20,000

Q.4. A. M/s Cambay & Co. is carrying on a business of supply of goods in Jharkhand and they having PAN Number BFRTU2528N. The company started business on 06-04-2025. Their turnover of goods is as follows. (Taxable supply is within Jharkhand state)

Date	Outward Supply			Inward Supply Taxable (Rs)
	Taxable (₹)	Nil rated (₹)	Exempt (₹)	
28-04-2025	4,28,000	8,20,000	42,000	2,06,000
06-05-2025	4,08,000	-	64,000	90,000
07-05-2025	5,70,000	-	36,000	3,08,000
08-05-2025	5,44,000	-	32,000	1,12,000
09-05-2025	3,84,000	9,20,000	24,000	-
10-05-2025	4,24,000	2,00,000	-	28,000
11-05-2025	3,60,000	-	30,000	2,04,000

Determine if M/s Cambay & Co are liable for registration under GST? If YES then from when?

Q.4. B. M/s Sampoorna Solutions supplied certain goods worth ₹ 15,36,000 (inclusive of GST @ 28%) to M/s TechNova Digital. [08]

Following expenses were incurred by M/s Sampoorna Solutions

- Commission Charges ₹ 10,500
- Designing Charges ₹ 70,000
- Freight ₹ 7,500
- Taxes other than GST charged separately by M/s Sampoorna Solutions ₹ 18,000 on goods.
- Subsidy received from Central Government - ₹ 1,00,000
- Customised painting charges of ₹ 50,000 paid by M/s TechNova Digital to Mr. Santosh Karnik, on behalf of M/s Sampoorna Solutions.

Compute the value of supply.

OR

Q.4. C. M/s Kotheshwar & Sons, having a place of business in the state of Mizoram entered into certain transactions which are as follows: [08]

Date	Particulars	Amount
12.10.2025	Inter – state supply of taxable goods to Sikkim	3,25,000
17.10.2025	Taxable Goods supplied to Ramesh in Mizoram	1,25,000
19.10.2025	Tax-free Services provided to Shimla	3,55,000
23.10.2025	Intra – state supply of taxable goods	1,50,000
24.10.2025	Inward supplies on which tax is payable under reverse charge	2,10,000
29.10.2025	Taxable Goods Supplied to Imphal, Manipur	2,50,000

Advice M/s Kotheshwar & Sons whether it is required to get registered under GST? If YES, then which date?

Q.4. D. Calculate Input Tax Credit admissible to M/s. Annapurna Craftworks in respect of the following goods procured by it in the month, of October 2025. [07]

Particulars	₹
Accounting services availed	1,00,000
Hotel accommodation and travel facility to employees on vacation	2,50,000
Repairing charges paid to Mr. Ajay towards up-keep of machinery	1,50,000
Purchase of trucks for transportation of goods	10,00,000
Goods given as gifts	40,000
Goods purchased without tax invoice	1,00,000
Packaging material used in factory.	90,000

Q.5. A. Discuss the functions of Goods and Services Tax Network in India [08]

Q.5. B. Explain the procedure of registration under the Goods and Services Tax Act. [07]

OR

Q.5. C. Short Notes: [Any Three] [15]

- 1 E-Commerce Operator
- 2 Composite and Mixed Supply
- 3 Persons liable for compulsory registration under GST
- 4 Electronic Cash Ledger
- 5 Credit Note

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