

Duration : 2.5 hrs

Marks: 75

- Note :** 1. Question No. 1 is Compulsory.
 2. Question No. 2,3,4 and 5 have internal options.
 3. Each question carry 15 marks.

Q. 1. A. Match the Column (Any Eight)

(8)

Column A	Column B
1. Payment Voucher	1. Not intra-state supply
2. Agriculturist	2. State tax subsumed under GST
3. Aggregate Turnover	3. Person paying consideration
4. Input Service distributor	4. $\frac{1}{2}$ of total number of members
5. Refund Voucher	5. Compulsory registration
6. Quorum of GST Council meeting	6. Not liable for registration
7. Tax Invoice	7. Includes exempt supply
8. State VAT	8. Supply of taxable Services
9. Recipient of Goods	9. Liable to pay under RCM
10. Supply of SEZ unit	10. No supply made against advance

Q. 1. B. State whether True or False (Any Seven)

(7)

1. GST Registration Certification is issued in GST REG01.
2. Services by the department of Posts by way of speed post are exempt.
3. Place of supply is based on the place of sale of goods and services.
4. A Tax Invoice once raised cannot be revised.
5. Union Finance minister is the Vice-Chairperson of the GST Council.
6. IGST is not levied on supply of alcoholic liquor for human consumption .
7. A combined supply of goods and services may be a mixed supply or a composite supply.
8. Intangible goods can be goods.
9. GST is based on the principle of destination-based consumption Tax.
10. An artist performing Classical programme is not taxable.

Q. 2 M/s Pallavi Classes, registered in state of Punjab, provides following details for the month of April, 2025. Calculate net tax liability for the month of April, 2025

Opening Balance in Electronic Credit Ledger as on 1st April, 2025.

IGST- Rs. NIL
 CGST- Rs.2,00,000
 SGST- Rs. NIL

Transactions During the Month	Amount
Sold Goods @5% GST to Varsha in Ludhiana, Punjab	15,00,000
Sold Goods @12% GST to Jyoti in Amritsar, Punjab	13,00,000
Provided Services @18% GST to Padma in Patiala, Punjab	12,50,000
Provided Services @ 28% GST to Ishaan in Cuttack, Orissa	7,50,000
Inward Supplies @12% GST from Jalandhar, Punjab	5,40,000
Inward Supplies @18% GST from Panaji, Goa	11,00,000
Inward Supplies @28% GST from Kochi, Kerala	16,00,000

Excess Credit of IGST to be set off against CGST and SGST in the ratio 50:50

(15)

OR

Q. 2. Mr. Kalpesh registered in state of Maharashtra, provides following details for the month of July, 2025. Calculate his Net Tax Liability. (15)

Opening Balance in Electronic Credit Ledger as on 1st July, 2025.

IGST	Rs.3,78,000
CGST	Rs.4,72,020
SGST	Rs.5,68,020

Transactions During the Month	Amount Rs.
Sold Goods @28% GST to Anil in Pune	14,00,000
Sold Goods @5% GST to Asha in Nagpur	16,00,000
Sold Goods @12% GST to Rakesh in Surat	17,00,000
Sold Goods @18% GST to Meena in Chennai	23,00,000
Provided Services @18% GST to Vimal in Chandigarh	21,00,000
Provided Services @ 5% GST to Bimal in Patana	18,50,000
Provided Services @12% GST to Komal in Kolkata	17,80,000
Provided Services @28% GST to Kamal in Jalna, Maharashtra	22,00,000
Inward Supplies @12% GST from Akola	15,70,000
Inward Supplies @18% GST from Bangalore	19,40,000
Inward Supplies @28% GST from Ranchi	6,80,000
Inward Supplies @5% GST from Amravati	20,30,000

Q. 3 a) Determine Time of Supply in following independent cases as per the provisions of CGST Act, 2017 (8)

Sr. No	Date on Which Goods are Made Available	Date of Invoice	Date of Receipt of Payment
1	18-05-2025	22-02-2025	20-05-2025
2	17-06-2025	16-05-2025	01-06-2025
3	19-07-2025	30-06-2025	12-06-2025
4	07-08-2025	15-07-2025	18-07-2025
5	22-08-2025	31-08-2025	19-08-2025
6	22-06-2025	20-09-2025	24-09-2025
7	16-10-2025	13-10-2025	26-10-2025
8	02-11-2025	29-11-2025	02-12-2025

Q.3. b) Find out Place of Supply in the following cases: (7)

Sr. No.	Transactions
1	Metro Ltd. Of Delhi gives order to Tata Construction for supply and installation of electric panel for metro at Pune, Maharashtra.
2	GoAir India has its Corporate office in Delhi. Food is supplied on board at Mumbai by Sharan Caterers on its Mumbai-Bangalore Flight.
3	Sahid Motors of Pune exported motor car to China.
4	Mr. Sashikumar of Mumbai goes to Delhi for plastic surgery.
5	Mr. Rishi of Thane, Maharashtra, purchase a ticket in Gujarat for watching a movie in Gujarat Cinema Hall.
6	Ms. Priyanka of Punjab gets a DTH installed at her home for Sunstar Ltd.
7	Couple Goals Ltd. of Jaipur is hired by Mr. Richard to plan and organise his wedding at Amritsar.

OR

Q. 3. ABC & Co. provide the following details in respect of the services provided and the payments there against. Determine GST (CGST 9% + SGST 9%) liability. (15)

Particulars	Amount Rs.
1. Commission for procurement of services for their client M/S Shradha & Co.	20,00,000
2. Customer care service provided on behalf of M/S Shruti & Co. Ltd	700,000
3. Commission on Purchase and Sale of foodgrains	22,00,000
4. Commission on procurement of advertisement for publications company (No other service is provided)	6,00,000
5. Commission from Selling of various goods belonging to other parties	5,00,000
6. Commission from acting as clearing and forwarding agent	4,00,000
7. Commission from acting as clearing agent	4,00,000
8. Commission from acting as forwarding agent	6,00,000

Q. 4 a) M/S Ashapura & Co. in Manipur furnishes you the following information regarding their supply transactions. Find out from which the are liable for registration and pay GST as per the Provision of GST Act. Give Reasons. (08)

Date	Sales Taxable	Sales Tax-Free
15-05-2025	10,60,000	1,30,000
18-05-2025	5,80,000	1,50,000
20-05-2025	3,04,000	18,000
22-05-2025	4,30,000	14,000
24-05-2025	7,60,000	70,000
28-05-2025	8,35,000	1,60,000

b) Mr. Sameer Enterprises, a registered supplier under GST, provides the following details for the month of June 2026. Compute the value of taxable supply. (07)

Particulars	Amount (Rs.)
1. List price of goods (Including 18% GST)	1,18,000
2. Packing charges	6,000
3. Municipal tax charged separately in invoice	4,000
4. Late payment penalty charged from customer	2,500
5. Transport charges	15,500
6. Subsidy received from State Government linked to supply	10,000

OR

Q. 4. a) Examine the following cases and state whether Input Tax Credit (ITC) is allowed or blocked as per Sec 17(5) of the CGST Act, 2017. (08)

1. GST paid on purchase of motor car for personal use of director.
2. GST paid on food and beverages provided to employees in office.
3. GST paid on purchase of goods used for business purpose.
4. GST paid on professional fees paid to consultant
5. GST paid on goods lost due to fire accident.
6. GST paid on membership of club taken for business promotion.
7. GST paid on goods given as free samples.
8. GST paid on office stationery purchased for business