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DVBB609/DVAM609

Reg. No.

VI Semester B.B.A. Degree Examination, June/July - 2025

BUSINESS ADMINISTRATION

Goods and Services Tax

(NEP Scheme)

Paper : 6.6. (A-Vocational)

Time : 2½ Hours **Maximum Marks : 60**

***Instructions to Candidates*:**

Answers 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 GST.

b) What is composite supply? Give example.

c) Give four examples of goods that are taxed at 5% GST in India.

d) What do you mean by Self-Assessment?

e) Expand HSN and SAC.

f) State any two advantages of getting registered under GST.

g) M/s. Sri Ram Ltd. of Bengaluru supplied goods worth Rs.8,00,000 to M/s Hanuman Ltd. of Delhi. Tax rate is 18%. Compute the tax liability

SECTION - B

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

(4×5=20)

2. State the objectives of GST.

3. What are the steps involved in GST Registration in India?

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4. Determine the time of supply from the following independent cases as per the provisions of CGST Act, 2017.

Sl.No	Date of Removal	Date of Invoice	Goods made available to recipient	Receipts of Payment
1.	05.05.24	08.0524	10.05.24	12.05.24
2.	17.06.24	16.06.24	19.06.24	02.06.24
3.	15.07.24	15.07.24	17.07.24	01.08.24
4.	24.08.24	24.08.24	24.08.24	20.08.24
5.	10.10.24	12.10.24	12.10.24	20.10.24

5. The Taj Hotel group of companies provide the following services with in State of Karnataka from its various branches. Compute the amount of GST payable for the month of November, 2024.

a) Supply of food outdoor catering @18% GST Rs.2,50,000

b) Renting of Hotel Rooms at 18% GST Rs.3,95,000.

c) Supply of food and drink in restaurant having licence to serve liquor @28% GST Rs.8,60,000.

d) Supply of food and drink in restaurant not having facilities of A/C at 12% GST Rs.5,00,000.

6. Calculate GST payable by a registered dealer in Bangalore from the following details:

a) Sales made to a registered dealer in Mysore Rs.8,00,000 @18% GST.

b) Sales made to a registered dealer in Mangalore Rs.10,00,000 @18% GST.

c) Goods transferred to a branch in Bengaluru Rs.1,25,000@18% GST

The following are the returns made by a dealer:

a) Goods returned from a dealer Mysore Rs.15,000 with in 50 days

b) Goods returned from a dealer of Mangalore Rs.25,000 after 7 months

c) Goods returned from Bangalore branch Rs.5,000 after 3 months.

SECTION - C

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

(2×12=24)

7. What is GST Council? Explain in detail the structure, powers and functions of GST Council.

8. Mr.Shankar, a dealer in Bengaluru entered a contract with supplier in Mysore to deliver a Machinery along with essential accessories from the information determine the total amount of GST payable U/S 15 of the GST Act, 2017.

Particulars	Amount(Rs)
Price of Machinery (Excluding GST)	10,00,000
Installation expenses, charged separately in Invoice	50,000
Insurance charges, Charged separately in Invoice	35,000
Warranty charges, Charged separately in invoice	28,000
Transport charges charged separately in Invoice	5,000

Other Information:

a) Cash discount 5% on price of machinery was allowed as per terms of Contracts since full payment was received before dispatch of machinery.

b) Accessories were supplied (essential) along with machinery for Rs.20,000 and accessories are charged for tax at the rate of 5%

c) GST rate on Machinery is 18%.

9. Samskruthi, a dealer in Karnataka furnished the following details for the month of July, 2024. Compute the net tax liability under GST Law:

S.No.	Particulars	Amount (Rs)
1.	Inputs purchased with in the state from a registered dealer @5% GST.	75,000
2.	Inputs purchased from a dealer who opted for composition scheme(the rate of GST applicable to the product is 18%)	1,50,000
3.	Inputs purchased from dealer in Chennai @12% GST	7,50,000
4.	Inputs purchased within the State and these goods are exempt from GST	2,50,000
5.	Finished goods sold within state at 18% GST	1,50,000
6.	Goods sold to a dealer in Kolkata at 5% GST	5,00,000
7.	Goods sold to unregistered dealer in Karnataka @ 28% GST	2,50,000
8.	Goods sold to a dealer in Bangalore (these goods are exempted)	3,00,000
9.	Goods sold to a dealer in Goa who opted for composition scheme @5% GST	1,00,000
10.	Goods sold to a dealer in Mumbai @ 12% GST	50,000

SECTION - D

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

10. List out any six exempted Goods and services under GST.

11. Prepare a tax invoice under GST Act.