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DVBB609/DVAM609

Reg. No. | | | | | | | | |

VI Semester B.B.A.(Regular and Aviation) Management Degree Examination, June/July - 2026

BUSINESS ADMINISTRATION

Goods and Service Tax

(NEP Scheme, Fresher & Repeaters)

Paper : 6.6. (a)

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) What is Goods and Services Tax?

b) Differentiate between Exempted supply and Zero rated supply.

c) What do you mean by Input Tax Credit?

d) Mention any two persons who are liable for registration under GST.

e) Who is a casual Taxable person?

f) Give the meaning of Self Assessment.

g) What is Tax Invoice?

SECTION - B

Answer any Four of the following questions. Each question carries 5 marks.
(4×5=20)

2. Explain the Salient features of GST

3. Determine the time of supply of Services in each of the following independent cases according to CGST Act, 2017 .

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Sl.No.	Date of Actual Provision of Service	Date of Invoice	Date of which payment received
1.	10-11-2025	30-11-2025	15-12-2025
2.	10-11-2025	30-11-2025	15-11-2025
3.	10-11-2025	30-11-2025	15-11-2025(part) 10-12-2025(Remaining)
4.	10-11-2025	30-11-2025	6-11-2025(Part) 9-11-2025(Remaining)

4. Compute the transaction value of goods from the following information and GST payable

Particulars	Amount(Rs.)
Listed Selling Price (including IGST of Rs.5,000)	40,000
Following transactions are not included in the above Price:	
a) Normal Secondary Packing cost	2,000
b) Cost of Special Packing	1,000
c) Cost of durable and returnable packing	1,500
d) Freight charges paid by supplier charged separately	800
e) Trade Discount(Normal practice)	2,200
Rate of GST	12%

5. From the following information of Sunil and Co, for the month of August 2025, Compute eligible Input Tax Credit and Net GST payable

a) Purchases of Raw material A from a supplier in Mysure Rs.1,00,000 at 5% GST.

b) Purchases of Raw material B from Kerala Rs.5,00,000 at 12% GST.

Sales

i) Sales of Rs.3,00,000 within the state at 18% GST

ii) Sales of Rs.5,00,000 outside the state at 12% GST

6. The following are the services provided by a Cargo industry which is registered in the state of Karnataka for the month of October 2025. Compute the amount of GST payable.

a) Transport of goods by rail @ 5% GST Rs.3,00,000

b) Transport of goods in a vessel @ 5% GST Rs.2,00,000

c) Transport of goods in a container by rail @ 12% GST Rs.12,00,000

d) Transport of Courier Rs.20,000

e) Transport of agricultural products by rail Rs.70,000.

SECTION - C

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

(2×12=24)

7. CA Vani, a practicing chartered Accountant received money from various clients for the services rendered for the month of December, 2025.

a)	Accounting and Auditing Services	Rs.2,00,000
b)	Representation before various statutory authorities	Rs.2,00,000
c)	Cost accounting and auditing	Rs.1,00,000
d)	Secretarial Auditing	Rs.40,000
e)	Verification of declaration in prescribed forms of compliance for obtaining a certificate of commencement of business	Rs.50,000
f)	Certification of documents to be filed before registrar of companies	Rs.25,000
g)	Non professional services and preparation of coaching materials	Rs.45,000
h)	Fee for routine visits to income tax offices	Rs.65,000
i)	Remuneration for teaching CA students	Rs.30,000

You are required to calculate taxable services under practicing chartered accountant services and GST liability for the month of December 2025 assuming the above receipts are exclusive of Tax.

8. A Manufacture has to supply machinery as following terms and conditions

	Particulars	**Amount(Rs.)**
a)	Price of Machinery(Net of taxes and Duties)	4,00,000
b)	Installation and assembling expenses charged separately in Invoice	26,000
c)	Packing charges (Primary and Secondary)	4,000
d)	Design and engineering charges	30,000
e)	Cost of Material supplied by buyer at reduced cost (the actual price of the materials is Rs.25,000)	5,000
f)	Pre-delivery inspection charges	3,000

Rate of GST on Machinery 18%

Other information

a) Cash discount of Rs.15,000 will be offered if full payment is received before dispatch of goods. The buyer has made the payment as per the conditions stipulated.

b) The Machine is supplied along with bought out accessories at Rs.8,500. The accessories were optional and the rate of duty applicable to these accessories is 28%.

c) The manufacturer incurred a cost of Rs.1,500 in loading the machine in the truck in the factory . These are not charged separately to buyer

Find the Transaction value and the GST liability

9. What is GST Council? Explain its composition and Functions.

SECTION - D

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

10. Prepare (any 6) list of exempted Goods

11. Prepare a tax invoice under the GST Act.
