



Introduction to GST

Solution 01

Option (d) is correct

Mr. D, being the ultimate consumer, will bear the burden of GST levied.

Solution 04

Option (c) is correct

GST is levied on supply of both Goods and Services. Therefore, both Supply of furniture and supply of architect services shall be liable to GST.

Solution 13

Option (d) is correct

Transaction in money is kept outside the scope of GST. Therefore, Rs. 5,000 transferred by Naina to Rahul shall not be liable for GST.

Solution 15

Option (a) is correct

Value of Raw materials	13,00,000
GST @12% i.e. 13,00,000 x 12%	1,56,000

Solution 28

Option (c) is correct

GST is not levied on supply of petrol, diesel, natural gas. However, vehicle repair services shall be liable for GST.

Solution 34

Option (c) is correct

Both Kanpur and Varanasi fall under same state i.e. Uttar Pradesh. Therefore, CGST and SGST shall be levied in case of Intra-State supply.

$$\text{CGST} = 1,000 \times 9\% = 90$$

$$\text{SGST} = 1,000 \times 9\% = 90$$

Solution 35

Option (a) is correct

Both Himachal Pradesh and Orissa are different state. Therefore, IGST shall be levied in case of Inter-State supply.

$$\text{IGST} = 1,000 \times 18\% = 180$$

Solution 36

Option (b) is correct

Delhi is an union territory which has its own state legislature. Therefore, CGST and SGST shall be levied in case of Intra-State supply within Delhi.

$$\text{CGST} = 1,000 \times 9\% = 90$$

$$\text{SGST} = 1,000 \times 9\% = 90$$



Solution 37

Option (c) is correct

Both Chandigarh and Ladakh are different union territory. Therefore, IGST shall be levied in case of Inter-State supply between two union territories.

$$\text{IGST} = 1,000 \times 12\% = 120$$

Solution 38

Option (d) is correct

Lakshwadeep is an union territory which does not has its own state legislature. Therefore, CGST and UTGST shall be levied in case of Intra-State supply within Lakshwadeeps.

$$\text{CGST} = 1,000 \times 6\% = 60$$

$$\text{UTGST} = 1,000 \times 6\% = 60$$

Solution 45

Option (c) is correct

GST collected on outward supply by Mr. C i.e. IGST (1,500 x 12%)	180
ITC availed by Mr. C on inward supply i.e. IGST (1,000 x 12%)	120
Tax liability	60

Solution 46

Option (b) is correct

Supply between Delhi to Chandigarh shall be liable for IGST, being inter-state supply.

Therefore, amount of IGST bear by Chetan = $1,500 \times 12\% = 180$



Supply under GST

Solution 11

Option (d) is correct

Interest on Loan is exempt from GST. Therefore, only processing charge of Rs. 5,000 shall be the part of consideration involved in this transaction.

Solution 12

Option (a) is correct

Refundable security deposit shall be kept outside the scope of GST.

GST shall be levied on Rent charged by Rohit during FY i.e. $25,000 \times 12 = 3,00,000$

Solution 13

Option (a) is correct

Advertisement for Philanthropic purposes is kept outside the scope of GST. Therefore, Donations from Only C shall be treated as made for a consideration.

Solution 14

Option (d) is correct

Services of display of painting in exhibition shall be liable to GST only when painting is sold to customer.

Therefore, 25th January shall be the date of supply i.e. date on which painting is purchased by Mr. Patron.

Solution 25

Option (a) is correct

Gift from employer up to Rs. 50,000 during a FY shall not be liable to GST.

Therefore, date of Gift of Sculpture and Gift of leather jacker fall under different financial years and value of such gift is less than 50,000.

Therefore, both Gift shall not be liable for GST.

Therefore, Value of supply shall be Nil.

Solution 26

Option (d) is correct

Supply of goods between distinct persons shall be treated as supply even if made without consideration in accordance with section 7(1)(c) read with schedule I.

Solution 28

Option (c) is correct

Supply of goods between distinct persons shall be treated as supply even if made without consideration in accordance with section 7(1)(c) read with schedule I.

Therefore, Transfer of goods made by Jack from Nagpur branch to Delhi depot for further sales at Delhi depot shall be treated as supply as both are treated as distinct persons under GST.



Solution 29

Option (b) is correct

Where agent undertakes supply of goods on behalf of its principal, then it shall be treated as supply in accordance with section 7(1)(c) read with schedule I.

Therefore, It shall be treated as supply when Q issued invoice in its own name.

Solution 38

Option (c) is correct

Value of supply shall be Nil in case if a person transfers his business to another person as a going concern and ceases to be a taxable person.

Solution 48

Option (b) is correct

Every amount shall be treated as supply except Gratuity and leave encashment of Rs. 15,00,000.

Solution 62

Option (d) is correct

Separate rates of GST shall be levied in case of non-bundled supply.

GST on Perfume = Rs. 10,000 x 28% = Rs. 2,800

GST on Wallet = Rs. 5,000 x 18% = Rs. 900

GST on Beverage = Rs. 2,000 x 12% = Rs. 240

Total GST = 2,800 + 900 + 240 = 3,940

Solution 63

Option (a) is correct

Higher GST shall be applicable in case of Mixed Supply

Therefore, GST = Rs. 6,000 x 18% = Rs. 1,080

Solution 64

Option (b) is correct

GST shall be levied in respect of renting of ground floor used for commercial purposes.

GST shall be 50,000 x 18% = Rs. 9,000 per month.



Charge under GST and Composition Scheme

Solution 01

Option (d) is correct

Exclude exempt supplies from Aggregate Turnover

Solution 14

Option (d) is correct

GST shall not be levied if services are provided by director in capacity of employee.

Solution 15

Option (a) is correct

Such a transaction is covered under RCM. Hence, X would be liable to pay GST.

Solution 17

Option (b) is correct

Such a transaction is covered under RCM. Hence, Jagson Publishers would be liable to pay GST.

Solution 21

Option (b) is correct

Such a transaction is covered under RCM. Hence, J Pvt. Ltd. would be liable to pay GST.

Solution 37

Option (d) is correct

Shavi Traders cannot opt for composition scheme as aggregate turnover from Both shops has exceeded threshold applicable for Composition supplier.

Therefore, He has to pay GST @18% on supplies made through both shops.

$$\text{GST} = (50,00,000 + 90,00,000) \times 18\% = 25,20,000$$

Solution 38

Option (b) is correct

$$\text{SGST on electronic repair services} = (\text{Rs. } 35,00,000 + \text{Rs. } 10,00,000) \times 3\% = 1,35,000$$

Solution 40

Option (c) is correct

Kavi cannot opt for a composition scheme during current FY as he has made inter-state supply which is not permitted.

Therefore, He has to pay GST@18% under normal provisions.

Solution 44

Option (d) is correct

$$\text{SGST on Restaurant Business} = \text{Rs. } 45,00,000 \times 2.5\% = \text{Rs. } 1,12,500$$

Solution 45



Option (c) is correct

Solution 47

Option (b) is correct

Composition suppliers are permitted to provide services up to 10% of turnover in the state or union territory or Rs. 5,00,000 whichever is higher.

Higher of [10% of Rs. 60,00,000 i.e. Rs. 6,00,000 or Rs. 5,00,000] is Rs. 6,00,000.

Solution 54

Option (d) is correct

Value of supply exclusive of 18% GST = Rs. 1,47,50,000 / 118 x 100 = Rs. 1,25,00,000

Amount of GST = Rs. 1,25,00,000 x 1% = Rs. 1,25,000

Solution 59

Option (a) is correct

Since, aggregate turnover has exceeded Rs. 150 lakhs on 16.12.2024. Therefore, Fateh & Co. has to pay GST under normal rate for those 5 Invoices.

Amount of GST = Rs. 10,000 x 5 x 18% = Rs. 9,000

Solution 60

Option (a) is correct

Naini can opt for composition scheme during 2nd Quarter to Save GST. However, She has to pay GST under normal rate for the supplies made during October as Maximum amount of Services that can be provided under Composition scheme is Rs. 50,00,000.

GST for Quarter 2 = Rs. 30,00,000 x 6% = Rs. 1,80,000

GST for October = Rs. 20,00,000 x 18% = Rs. 3,60,000

Total GST = Rs. 5,40,000



Place of Supply

Solution 01

Option (b) is correct

In this case:

Movement of goods is involved.

The recipient (Indulge Cafe) is registered in Tamil Nadu.

The delivery to Bihar is at the request of the buyer, which does not change the place of supply.

Therefore, the Place of Supply = Tamil Nadu, where the buyer is registered.

Solution 02

Option (b) is correct

In this case:

The service is interior designing, directly related to immovable property.

The property is in Dubai (outside India).

Hence, POS = Location of Recipient = Noida, Uttar Pradesh.

Solution 03

Option (a) is correct

For transportation of goods services, the Place of Supply is:

To a registered person → Location of recipient

To an unregistered person → Location at which goods are handed over for transportation (if address is on record)

In this case:

Mr. Khurana is unregistered

Courier is booked by recipient (Mr. Khurana)

Goods are handed over in Punjab

Hence, POS = Punjab

Solution 04

Option (b) is correct

In this case:

Ms. Mayuri is unregistered

She got a demand draft issued in cash from AMD Bank Ltd., Telangana

The bank does not have KYC policy for such non-account holders

So, Ms. Mayuri's address is not available on record

Hence, as per Section 12(12), POS = Location of Supplier = Telangana

Solution 05

Option (a) is correct

In this case:

Lucky Singh is unregistered

'ONROARDS' does not maintain address records (no KYC or address proof)



Therefore, recipient's address is NOT available on record
Hence, POS = Location of supplier
Supplier is ONROARDS, located and registered in Delhi

Solution 06

Option (d) is correct

In this case:

Recipient: Agalya Textiles (Unregistered)

Supplier: Charan Events (Chennai)

Event held in Chennai, Vizag, Delhi, Kolkata, and Patna

Therefore, POS will be determined separately for each State on a proportionate basis

Solution 07

Option (c) is correct

In this case:

Service: Make-up (beauty treatment)

Provider: M/s Glam Naturally (Kerala)

Performed by: Employee sent from Pune

Recipient: Mr. Suresh Babu (Actor)

Location of Service: Rajasthan (movie shooting spot)

Therefore, Place of Supply = Rajasthan, where service is actually performed.

Solution 08

Option (c) is correct

In this case:

Goods Supplied: Antique Clock

Place of Supply: Onboard Cordelia Cruise

Cruise Journey: From Chennai Port (Tamil Nadu) to Andaman & Nicobar

Shop: Located inside the cruise

Goods Taken On Board: From Chennai Port, Tamil Nadu

Therefore, POS = Tamil Nadu

Solution 09

Option (c) is correct

Particulars	Details
Seller	Rohini (Delhi)
Buyer	Mohini (Ghaziabad, U.P.) – Registered
Mode of Transport	Goods transported by seller
GST Rate	18%
Value of Supply	₹10,000

S.No.	Particulars	Amount (₹)
1	Value of Supply	10,000
2	IGST @ 18%	1,800

Solution 10



Option (a) is correct

POS for services related to immovable property = Location of the property

POS = Mumbai (Maharashtra)

Since Jagat (supplier) is also in Mumbai, and POS = Mumbai:

This is an intra-State supply, and CGST + SGST apply.

S. No.	Particulars	Amount (₹)
1	Value of supply	1,00,000
2	CGST @ 9%	9,000
3	SGST @ 9%	9,000

Solution 12

Option (c) is correct

In this case:

- Supplier: Raj of Chennai (Tamil Nadu)
- Buyer: Mahi of Hyderabad (Telangana)
- Installation location: Chennai, Tamil Nadu
- Therefore, Place of Supply = Tamil Nadu

Since supplier and POS are in the same State (Tamil Nadu), it is an Intra-State Supply

Hence, CGST + SGST apply

S. No.	Particulars	Amount (₹)
1	Value of supply	10,00,000
2	CGST @ 9%	90,000
3	SGST @ 9%	90,000

Solution 14

Option (d) is correct

1. Supply between A (Bhopal) and B (Patna):

Where the supply involves movement of goods, the place of supply is the location where the movement of goods terminates for delivery to the recipient.

Goods were delivered to B in Patna

POS = Patna

2. Supply between B and C (onboard the train):

When goods are supplied onboard a conveyance (train, aircraft, etc.), the place of supply is the location where such goods are taken on board the conveyance.

- B boarded the train with goods at Patna
- Goods sold to C during the journey

POS = Patna

Solution 16

Option (b) is correct

Particular	Details
Supplier	Raghav (Raipur, Chhattisgarh)
Recipient	Raman (Gandhinagar, Gujarat) — Unregistered
Address on record?	✗ No address on record



Place of Supply (POS)	Raipur (as per Sec. 12(2)(b))
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Location of supplier = Raipur (Chhattisgarh)
 POS (since no address) = Raipur (Chhattisgarh)
 Both are in the same State
 Therefore, it is an intra-State supply

Solution 17

Option (a) is correct

Particular	Details
Supplier	Mr. Z (Bangalore)
Recipient	Y Ltd. (Registered in Delhi)
Type of Service	Market study/advisory (generic)
Related to property?	No direct link to any specific property at time of service

Hence, POS = Location of recipient = Delhi

Solution 18

Option (b) is correct

Working (Using Number of Nights):

S. No.	Particulars	Amount (₹)
1	Total consideration	20,000
2	Mumbai (3/5) × 20,000	12,000
3	Bangalore (2/5) × 20,000	8,000

Solution 20

Option (b) is correct

- Dr. D (from Jaipur) travels to Bangalore
- Performs plastic surgery on Mr. M of Chennai
- The hospital is located in Bangalore

Even though the recipient (Mr. M) is from Chennai and the service provider is from Jaipur, the surgery is physically performed in Bangalore.

Hence, place of supply = Bangalore.

Solution 21

Option (a) is correct

Given:

Mohit is unregistered (a student)

Training is actually conducted in Noida by Jagan Institute

Hence, Place of Supply = Noida (Uttar Pradesh)

Since supplier (Jagan Institute) is also in Noida (UP), it is an intra-State supply.

GST Payable:

Training Fee = ₹20,000

GST @18% = ₹3,600

CGST = ₹1,800



SGST = ₹1,800

Solution 22

Option (c) is correct

Given:

- Sporting event is organized in Delhi
- Both Raghav (from Gurugram) and Raghu (from Delhi) attend the event in Delhi
- UB Sports (organizer) is based in Bangalore

But for place of supply, we consider location of the event only.

Therefore:

Place of supply = Delhi for both Raghav and Raghu

Solution 23

Option (d) is correct

Event held in Dubai

Recipient is registered (K Ltd., Chennai)

Therefore, Place of Supply = Chennai (Tamil Nadu)

Supplier & POS are in Same State (Tamil Nadu)

J Ltd. (Supplier): Tamil Nadu

POS (Place of Supply): Tamil Nadu

It is an intra-State supply

Hence, CGST and SGST are payable.

Solution 24

Option (a) is correct

If services are provided to an unregistered person,
then the Place of Supply = Location where the event is actually held.

Recipient Kapil is unregistered

Event is held in Pune

Therefore, Place of Supply = Pune (Maharashtra)

Nature of Supply:

Supplier is in Delhi

POS is in Pune (Maharashtra)

Inter-State Supply

Hence, IGST is payable.

Solution 25

Option (a) is correct

In this case:

- Prepaid travel voucher = Issued
- Unregistered recipient = Yes
- Address = Not on record
- Point of embarkation = Not known



So, Place of Supply = Location of supplier

Solution 26

Option (b) is correct

In this case:

- Madhuri: Unregistered
- Journey: Bangalore to Delhi
- Place of embarkation: Bangalore

So, Place of Supply = Bangalore

Solution 27

Option (d) is correct

For passenger transportation services provided to a registered person, the place of supply is the location of the recipient, irrespective of the journey's origin or destination.

Since:

- Raghav is registered in Maharashtra (Mumbai).
- Airline services are provided to a registered person.
- Hence, for both onward and return journeys, the place of supply is Mumbai.

Solution 28

Option (a) is correct

In this case:

Service provider: Super Telephone Ltd., Kolkata

Recipient: Govind of Warangal

Billing Address: Warangal (as per company records)

Location of payment: Bangalore — Not relevant

Date of bill: 15th June — standard monthly billing

Therefore, place of supply = Warangal

This will determine whether CGST+SGST or IGST applies, depending on the supplier's location.

Solution 29

Option (a) is correct

In this case:

- Rajiv is the payer, but the policy is for his mother,
- His mother is unregistered (a homemaker),
- Address on record = Kota

Therefore, the place of supply = Kota

This will help determine the nature of GST (CGST+SGST or IGST) based on supplier's and recipient's states.

Solution 30



Option (c) is correct

In this case:

The agreement already splits the ₹5 lakh consideration:

₹3 lakh = Delhi

₹2 lakh = Uttar Pradesh

Hence, allocation must follow the agreed contract value, not readership.

Summary Table:

S. No.	Particulars	Amount (₹)
1.	Delhi	3,00,000
2.	Uttar Pradesh	2,00,000

Solution 31

Option (c) is correct

Given Viewership Ratio in 2nd week of July 2024 (when ad was aired):

Karnataka : Orissa : Tamil Nadu = 1 : 1.5 : 2

Since this is the week during which the advertisement aired, this latest available viewership data must be used.

Therefore:

- Place of Supply: Karnataka, Orissa, Tamil Nadu
- Value Distribution Ratio: 1 : 1.5 : 2



Time of Supply

Solution 01

Option (b) is correct

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice i.e. 04.10.2023
- b) Actual Date of Invoice i.e. 27.10.2023

Hence, TOS shall be 04.10.2023

Solution 03

Option (c) is correct

Time of Supply in case of Goods under RCM shall be earlier of:

- a) 31st Day from date of Invoice i.e. 03.10.2023
- b) Date of Payment i.e. 05.10.2023
- c) Date of Receipt of Goods i.e. 30.09.2023

Hence, TOS shall be 30.09.2023

Solution 08

Option (a) is correct

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice (Date of Removal of Goods) i.e. 15 April
- b) Actual Date of Invoice i.e. 10 April

Hence, TOS shall be 10 April

Solution 09

Option (d) is correct

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice (Date of Removal of Goods) i.e. 15 May
- b) Actual Date of Invoice i.e. 15 May

Hence, TOS shall be 15 May

Solution 10

Option (c) is correct

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice (Date of Delivery of Goods) i.e. 10 May
- b) Actual Date of Invoice i.e. 10 May

Hence, TOS shall be 10 May

Solution 11

Option (b) is correct

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice (Date of Installation of Machine) i.e. 30 July
- b) Actual Date of Invoice i.e. 10 August

Hence, TOS shall be 30th July



Solution 12

Option (c) is correct

Due date of Invoice in case of continuous supply of Goods shall be earlier of:

- a) Date of Issue of Periodical Statement i.e. 05 August
- b) Date of receipt of Periodic Payment i.e. 12 August

Hence, Due date of Invoice shall be 05 August

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice i.e. 05 August
- b) Actual Date of Invoice i.e. 10 August

Hence, TOS shall be 05 August

Solution 13

Option (d) is correct

Due date of Invoice in case of Goods sold on approval or return basis shall be earlier of:

- a) 6 months from the date of removal of Goods i.e. 10th March
- b) Date of Acceptance i.e. 10th December

Hence, Due date of invoice shall be 10th December

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice i.e. 10th December
- b) Actual Date of Invoice i.e. 05th January

Hence, TOS shall be 10th December

Solution 14

Option (b) is correct

Due date of Invoice in case of Goods sold on approval or return basis shall be earlier of:

- a) 6 months from the date of removal of Goods i.e. 15th December
- b) Date of Acceptance i.e. 10th February

Hence, Due date of invoice shall be 15th December

Time of Supply in case of Goods under FCM shall be earlier of:

- a) Due Date of Invoice i.e. 15th December
- b) Actual Date of Invoice i.e. 15th February

Hence, TOS shall be 15th December

Solution 16

Option (a) is correct

TOS in case of Goods under RCM shall be earlier of:

- a) Date of receipt of Goods i.e. 30th June
- b) 31st Day from date of Invoice i.e. 02nd July
- c) Date of Payment i.e. 12th June

Hence, Time of Supply shall be 12th June

Solution 17



Option (d) is correct

TOS for 20% Payment i.e. 1 Lakh x 20% = Rs. 20,000

TOS in case of Goods under RCM shall be earlier of:

- a) Date of receipt of Goods i.e. 25th September
- b) 31st Day from date of Invoice i.e. 21nd October
- c) Date of Payment i.e. 01st September

Hence, Time of Supply shall be 01st September

TOS for Balance Payment i.e. 1 Lakh x 80% = Rs. 80,000

TOS in case of Goods under RCM shall be earlier of:

- a) Date of receipt of Goods i.e. 25th September
- b) 31st Day from date of Invoice i.e. 21nd October
- c) Date of Payment i.e. 30st September

Hence, Time of Supply shall be 25st September

Solution 20

Option (b) is correct

Since Invoice has not been issued within 30 days from Completion of Provision of Service. Therefore, TOS shall be earlier of:

- a) Date of Completion of Service i.e. 15 June
- b) Date of Receipt of Payment i.e. 01 June

Therefore, TOS shall be 01 June

Solution 21

Option (d) is correct

Since, The invoice has been issued by Mahendra on time. Therefore, Time of Supply of in case of Services shall be earlier of:

- a) Actual Date of Invoice
- b) Date of Payment

Time of Supply in case of Advance shall be earlier of:

- a) Actual Date of Invoice i.e. 12th February
- b) Date of Payment i.e. 15th January

Therefore, Time of Supply shall be 15th January

Time of Supply in case of balance payment shall be earlier of:

- a) Actual Date of Invoice i.e. 12th February
- b) Date of Payment i.e. 01st March

Therefore, Time of supply shall be 12th February

Solution 24

Option (c) is correct

Since, The invoice has not been issued by Mahendra on time. Therefore, Time of Supply of in case of Services shall be earlier of:

- a) Date of Completion of Provision of Service
- b) Date of Payment



Time of Supply in case of Advance shall be earlier of:

- a) Date of Completion of Provision of Service i.e. 01st December
- b) Date of Payment i.e. 15th November

Therefore, Time of Supply shall be 15th November

Time of Supply in case of balance payment shall be earlier of:

- a) Date of Completion of Provision of Service i.e. 01st December
- b) Date of Payment i.e. 20th January

Therefore, Time of supply shall be 01st December

Solution 25

Option (a) is correct

Since, The invoice has been issued by Mahendra on time.

Therefore, Time of Supply of in case of Services shall be earlier of:

- a) Actual Date of Invoice
- b) Date of Payment

Time of Supply in case of Invoice of Rs. 5,000 shall be earlier of:

- a) Actual Date of Invoice i.e. 15th February
- b) Date of Payment i.e. 20th February

Therefore, Time of Supply shall be 15th February

Time of Supply in case of Invoice of Rs. 2,000 shall be earlier of:

- a) Actual Date of Invoice i.e. 20th March
- b) Date of Payment i.e. 20st March

Therefore, Time of supply shall be 20th March

Solution 26

Option (c) is correct

As per the contract, due date for payment is fixed i.e. 05th of each month and Invoice has been issued by K Ltd. on time i.e. 03rd of each month.

Therefore, Time of supply shall be earlier of:

- a) Actual Date of Invoice i.e. 03rd of Each month
- b) Date of Payment i.e. 07th of Each Month

Hence, Time of Supply shall be 03rd of Each Month

Solution 27

Option (c) is correct

In case of Continuous supply of services where due dates of payments are not fixed, Actual date of Payment shall become due date of Invoice.

Hence, Time of Supply shall be 16th May for 50% Payment and 21st July for remaining 50% Payment.

Solution 28

Option (b) is correct



Due date of Invoice in case of services linked to completion of event shall be the date on which event is completed.

Since, third phase got completed on 10th December. Therefore, Due date of invoice shall be 10th December.

Since, Invoice has been issued by Subhash on time i.e. 15th December. Therefore, Time of supply shall be earlier of:

- a) Actual Date of Invoice i.e. 15th December
- b) Date of Payment i.e. 20th December

Hence, Time of supply shall be 15th December

Solution 29

Option (d) is correct

Time of Supply of services which are taxable under RCM shall be earlier of:

- a) 61st day from date of invoice i.e. 14th September
- b) Date of Payment i.e. 16th August

Therefore, Time of supply shall be 16th August

Solution 31

Option (a) is correct

Since, the invoice has been issued by Mohit Goods transport agency on time. Therefore, Time of supply shall be earlier of:

- a) Date of Issue of Invoice i.e. 10 August
- b) Date of Payment i.e. 14 August

Therefore, Time of supply shall be 10th August.

Solution 32

Option (b) is correct

Time of Supply of services which are taxable under RCM shall be earlier of:

- a) 61st day from date of invoice i.e. 10th October
- b) Date of Payment i.e. 14th August

Therefore, Time of supply shall be 14th August

Solution 33

Option (c) is correct

Time of Supply of services which are taxable under RCM shall be earlier of:

- a) 61st day from date of invoice i.e. 17th March
- b) Date of Payment i.e. 07th January

Therefore, Time of supply shall be 07th January

Solution 34

Option (b) is correct

Time of Supply of services which are taxable under RCM shall be earlier of:

- a) 61st day from date of invoice i.e. 14th February
- b) Date of Payment i.e. 20th February

Therefore, Time of supply shall be 14th February



Solution 38

Option (b) is correct

Time of Supply in case of Goods taxable under FCM shall be earlier of:

- a) Due date of Invoice (Date of removal of Goods) i.e. 15th October
- b) Actual Date of invoice i.e. 25th October

Therefore, Time of Supply shall be 15th October

Time of Supply in case of interest or late fees shall be date on which such interest or late fees is received i.e. 22nd November.



Value of Supply

Solution 02

Option (a) is correct

Computation of Value of Supply

Particulars	Amount
Value of supply [Exclusive of other information]	1,00,000
Add: Excise	5,000
Add: Commission	2,500
Add: Subsidy (80,000 x 20%)	16,000
	1,23,500

Solution 04

Option (b) is correct

Value of Supply shall be Rs. 20,000 as Notional Interest is not allowed.

Solution 05

Option (a) is correct

Value of Supply = 5,00,000 + 10,000 = Rs. 5,10,000

Solution 07

Option (a) is correct

Amount of GST = (Rs. 1,000 + Rs. 100) x 18% = 198

Solution 08

Option (c) is correct

Amount of GST = 1 cr. X 18% = 18 Lakhs

Solution 09

Option (c) is correct

Value of Supply = Rs. 60,000 + Rs. 6,000 = Rs. 66,000

Solution 11

Option (b) is correct

Value of Supply = 59,000 x 100/118 = Rs. 50,000

Solution 12

Option (d) is correct

Computation of GST on Supply

Particulars	Amount
IGST on Goods delivered (Rs. 1,00,000 x 5%)	5,000
IGST on Freight (Rs. 5,000 x 12%)	600
IGST on Insurance (Rs. 1,000 x 18%)	180
	5,780



Solution 14

Option (c) is correct

Computation of GST on Supply

Particulars	Amount
IGST on Goods delivered (Rs. 1,00,000 x 18%)	18,000
IGST on Transportation Expense (Rs. 10,000 x 12%)	1,200
	19,200

Solution 16

Option (a) is correct

Computation of GST on Supply

Particulars	Amount
GST on Goods delivered (Rs. 10,00,000 x 12%)	1,20,000
IGST on Interest (Rs. 10,000 x 12%)	1,200
	1,21,200

Solution 18

Option (d) is correct

Computation of GST on Supply

Particulars	Amount
GST on Goods (Rs. 6,00,000 x 18%)	1,08,000
GST on Bank Charges (Rs. 5,000 x 18%)	900
GST on Interest (Exempt)	-
	1,08,900

Solution 21

Option (b) is correct

Computation of Value of Supply

Particulars	Amount
Course Fees per month Per student	10,000
Less: Subsidy from State Government	(2,000)
	8,000

Note: Blanket subsidy does not form part of Value of supply

Solution 22

Option (b) is correct

amount of GST on purchase of laptop = (Rs. 40,000 – 10%) x 18% = Rs. 6,480

Solution 27

Option (b) is correct

Computation of Value of Supply

Particulars	Amount
Price of Machine	10,00,000
Less: Trade discount @5%	(50,000)



	9,50,000
Add: Municipal Taxes	1,000
Add: Packaging Charges	5,000
Add: Payment made directly to the goods transport agency	10,000
	9,66,000

Solution 29

Option (d) is correct

Computation of Value of Supply

Particulars	Amount
Price of Equipment after adjusting Subsidy	5,00,000
Less: Trade discount @10%	(50,000)
	4,50,000
Add: testing and packing expenses	10,000
Add: Late fees	5,000
	4,65,000

Solution 31

Option (c) is correct

Computation of Value of Supply

Particulars	Amount
Rent of House Per month	50,000
Add: Local Authority Tax	5,000
Add: Minor Repairs	10,000
Add: Lates Fees waived off	-
	65,000



Input Tax Credit

Solution 02

Option (b) is correct

Due date to claim ITC shall be earlier of:

- a) Date of Filing Annual Return 10/11/2023
- b) Last date of Filing Annual Return i.e. 31/12/2023

Hence, Due date to claim shall be 10/11/2023

Solution 03

Option (d) is correct

ITC shall be Nil as ITC is blocked on cab-services rendered for transportation of employees.

Solution 09

Option (b) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on Goods used in manufacturing during March 2025 (₹ 1,00,000 x 18%)	18,000
ITC on goods used in trial runs during January 2025 (₹ 20,000 x 18%)	3,600
ITC on goods held in stock as on 31 March 2025 (₹ 40,000 x 18%)	7,200
ITC on goods contained in finished stock as on 31 March 2025 (₹ 60,000 x 18%)	10,800
	39,600

Solution 10

Option (b) is correct

Computation of Eligible ITC

Particulars	Amount
Purchases from C	10,000
Purchases from D	15,000
Purchases from E (Invoice Missing)	-
Purchases from F (invoice received but does not contain the minimum required particulars)	-
	25,000

Solution 17

Option (c) is correct

Due date to claim ITC shall be earlier of:

- a) Date of Filing Annual Return 15/11/2025
- b) Last date of Filing Annual Return i.e. 31/12/2025

Hence, Due date to claim shall be 15/11/2025

Solution 18



Option (a) is correct

ITC shall be nil as C Pvt. Ltd. capitalized the full amount, including GST, for claiming depreciation under Income Tax Act.

Solution 19

Option (c) is correct

amount of ITC that GG Pvt. Ltd. can avail = Rs. 5,00,000 x 12% = Rs. 60,000

Solution 20

Option (a) is correct

Services by an artist by way of a performance in folk or classical art forms of-

- a) music, or
- b) dance, or
- c) theatre

if the consideration charged for such performance is not more than ₹1,50,000 are exempt from GST.

Therefore, tax payable by Kanta for the month of January shall be Nil

Solution 22

Option (c) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on Mini bus for transporting employees between residence and factory	1,00,000
ITC on Car used by officials for business purpose	-
ITC on Car used for imparting training on driving	90,000
ITC on special purpose vehicle adapted for use only in the factory	3,00,000
	4,90,000

Solution 25

Option (d) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on outdoor catering services from C & Co for its business conference (Credit Blocked)	-
ITC on food and beverages procured for its free in-office canteen used by employees (Credit blocked)	-
ITC on premium for health insurance cover provided to senior employees in accordance with the terms of employment	-
ITC on membership of health club taken for its directors (Credit Blocked)	-
ITC on package tour on vacation booked with a travel agency for its top performing employees	-
	Nil

Note: ITC shall be Nil as None of the services is obligatory under any law

Solution 27



Option (b) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on Works contract service availed for construction of factory building	-
ITC on repair and maintenance for office building	1,00,000
ITC on works contract service for construction of pipelines laid outside factory premises	-
ITC on works contract service for construction of manufacturing apparatus and its ground structural support (Rs. 1,20,000 x 30%)	36,000
ITC on works contract service for construction of heavy machinery fixed to earth	50,000
	1,86,000

Note: ITC shall be Nil as all expenses were capitalized Except for repair and maintenance and Depreciation under Income Tax Act was not claimed on the tax component, except in case of heavy machinery.

Solution 29

Option (b) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on materials procured for construction of new office shall be blocked	-
ITC on spare parts and engineering services from V for fabrication of a heavy-duty machinery fixed to earth shall be allowed	60,000
	60,000

Solution 30

Option (b) is correct

Computation of Ineligible ITC

Particulars	Amount
ITC on General insurance on cars manufactured by it (Allowed)	-
ITC on buses purchased for transportation of its employees between residence and factory/office (seating capacity 40) – Allowed	-
ITC on life insurance and health insurance taken for employees (obligatory under law) – Allowed	-
ITC on outdoor catering by Chetan & Co during New Year fair organised for employees – Blocked	1,00,000
	1,00,000

Solution 31

Option (c) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on Audit services (Rs. 50,000 x 18%)	9,000
ITC on Tax Audit Services (Rs. 20,000 x 18%)	3,600
ITC on filing of income tax return of his spouse shall be blocked	-



ITC on consultancy on personal finance shall be blocked	-
ITC on business compliance under local laws (Rs. 15,000 x 18%)	2,700
	15,300

Solution 32

Option (d) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on goods purchased from registered suppliers (Rs. 3,00,000 - 20,000 x 18%)	50,400
ITC on services availed from unregistered suppliers	-
ITC on goods purchased from registered supplier paying tax under composition scheme	-
ITC on interior designing service availed for residence	-
	50,400

Solution 33

Option (a) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on sale of computer (Rs. 25,000 x 18%)	4,500
ITC on Sale of Television Set (Rs. 40,000 x 18%)	7,200
	11,700

Solution 34

Option (c) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on inputs (54,000 x 40%)	21,600
ITC on Capital Goods – not allowed	Nil
	21,600

Solution 35

Option (c) is correct

Computation of Eligible ITC

Particulars	Amount
ITC on Finished Goods	12,000
ITC on Capital Goods – not allowed	-
ITC on Inputs purchased on 05.07.2024	5,400
	17,400

Solution 36

Option (d) is correct

Computation of Eligible ITC

Particulars	Amount
-------------	--------



ITC on inputs in stock purchased on 15.7.2023 – Not allowed	-
ITC on inputs contained in finished goods held in stock which were purchased on 1.2.2024	60,000
ITC on plant and machinery purchased on 10.3.2024 (1,00,000 – 5% x 3 Quarter)	85,000
	1,45,000

Solution 37

Option (c) is correct

Mr. KK shall not be entitled to take input tax credit in respect of any supply of goods or services or both after the expiry of one year from the date of issue of tax invoice.

It can claim ITC on Capital Goods as reduced by 5% per quarter or part thereof.

ITC on capital Goods = Rs. 1,80,000 – 20% = Rs. 1,44,000

Solution 38

Option (d) is correct

ITC reversal on Stock in trade = Rs. 35,000

ITC reversal on Machine A = 60,000 – (60,000/60 x 33) = Rs. 27,000

ITC reversal on Machine B = Nil as 60 months lapsed

Total ITC reversal = Rs. 62,000

Solution 39

Option (c) is correct

ITC reversal shall be higher of

a) ITC taken as reduced by 5% per quarter or part thereof i.e. Rs. 1,80,000 – 20% = Rs. 1,44,000 or

b) Tax on Transaction value i.e. Rs. 4,00,000 x 18% = Rs. 72,000



Registration

Solution 06

Option (a) is correct

Since, Mr. X has applied for registration within 30 days of being liable to register.

Therefore, Effective date of registration shall be the date on which Mr. X was liable to register i.e. 05 Jan 2024.

Solution 09

Option (c) is correct

Computation of Aggregate Turnover

Particulars	Amount
Supplies to customers in Mumbai (taxable)	1,00,000
supplies to customers in Pune (exempt)	2,00,000
supplies to customers in Ahmedabad (taxable)	1,20,000
	4,20,000

Solution 10

Option (b) is correct

Computation of Aggregate Turnover

Particulars	Amount
supply of services to customers in Kolkata (taxable at Nil rate)	10,00,000
supply of services to customers in Delhi (exempt)	7,90,000
	17,90,000

Solution 11

Option (a) is correct

Computation of Aggregate Turnover

Particulars	Amount
Trading in machine oil	20,00,000
trading in high speed diesel	35,00,000
export of goods to Europe	15,00,000
	70,00,000

Solution 12

Option (d) is correct

Computation of Aggregate Turnover

Particulars	Amount
Sales from head office	25,00,000
sales from the branch office on own account	10,00,000
sales from the branch office as agent of Z Ltd.	6,00,000
	41,00,000

Solution 13



Option (c) is correct

Threshold Limit for supply of services in Kerala = Rs. 20,00,000

Date on which turnover exceeded Rs. 20 Lakhs = 01.03.2025

Therefore, Date on which JK & Co. is liable to register = 01.03.2025

Solution 19

Option (d) is correct

Threshold Limit for supply of Goods in Chennai (Tamilnadu) = Rs. 40,00,000

Date on which turnover exceeded Rs. 40 Lakhs = 01 December

Person should apply for registration within 30 days from the date when he became liable to register

Therefore, Date on which JK & Co. must apply for registration = 31st December

Solution 30

Option (a) is correct

Threshold Limit for supply of Goods Tamilnadu = Rs. 40,00,000

Date on which turnover exceeded Rs. 40 Lakhs = 01 September

Since, Kashi & Co of Tamil Nadu has applied for registration within 30 days of being liable to register. Therefore, Effective date of registration shall be the date on which Kashi & Co of Tamil Nadu was liable to register i.e. 01 September.

Solution 32

Option (b) is correct

Where the registration of a person is cancelled suo-motu by the proper officer, such registered person may apply for revocation of the cancellation to such proper officer, within 90 days from the date of service of the order of cancellation of registration.

Date on which order was served by proper officer = 31 July

Therefore, date (without any extension) up to which KK & Co can file application for revocation = 90 days + 31/07 = 29/10



Tax Invoice, Debit and Credit Note

Solution 10

Option (d) is correct

As per the GST Law, only registered Persons can generate E-Invoice whose aggregate turnover in a Financial year exceeded Rs. 5 Crore.

Since B Ltd. is registered person under GST but turnover is below Rs. 5 crore, Therefore B Ltd. cannot generate E-Invoice.

C Ltd. is an unregistered person; Therefore, C Ltd. cannot generate E-Invoice.

Solution 11

Option (c) is correct

Yes, Q & Co. can revise the Tax invoices issued from the date when it was liable for registration (i.e. 01 June) up to the date of grant of Registration (i.e. 25 June)

Solution 13

Option (c) is correct

A person registered under GST may not be required to issue individual Tax Invoice to a customer provided if the following conditions are satisfied:

1. Customer should be unregistered
2. Customer should not ask for invoice
3. Value of supply should be less than ₹ 200

In the present case, Balsal store is not required to issue an individual tax invoice to Vatsal who is being unregistered and has purchased items of ₹ 190 and does not need an invoice.

Solution 24

Option (a) is correct

Output Tax Liability on sale of Goods (1,00,000 x 12%)	12,000
Reversal of Output tax liability by Credit Note (1,00,000 x 30% x 12%)	3,600
Net GST Liability	8,400



E-Way Bill

Solution 06

Option (c) is correct

Since, Mr. C has given an authorization to Jagat Transporter to furnish Part A of Form GST EWB-01.

Therefore, Jagat Transporter can Furnish Part A as per GST Rules.

Solution 07

Option (c) is correct

Since, unregistered persons cannot generate an E-way Bill.

Therefore, either Mr. X or Mr. Y should generate an E-way Bill.

There will be single E-Way bill for this supply.

Solution 14

Option (c) is correct

Validity of E-way bill in case of an Over dimensional Cargo = 20km per day or part thereof.

Total Validity = $90\text{km}/20 = 4.5$ equivalent to 5 days

Since, E-Way bill is generated on 15th June.

Therefore, Counting of days shall be start from 16th June.

Therefore, E-Way bill will expire at Midnight of 20-21 June.

Solution 15

Option (a) is correct

Validity of E-way bill in case of an Normal Cargo = 200 km per day or part thereof.

Total Validity = $1,679\text{ km}/200 = 9$ days

Solution 20

Option (b) is correct

Since, Mr. Z has not filed his GSTR-3B for the last 2 months. Therefore, E-Way bill facility shall be blocked for Mr. Z.

Hence, only Mr. Y can generate an E-Way bill.



Payment of Tax

Solution 01

Option (b) is correct

Amount of Interest = Rs. 80,000 x 18% x 61/365 = Rs. 2,406

Period of Default = 21.10.2024 – 20.10.2024 = 61 days

Solution 03

Option (c) is correct

Amount on which Interest u/s 50 is charged = (5,00,000 – 3,00,000) x 18% = Rs. 36,000

Solution 05

Option (a) is correct

maximum amount of his electronic credit ledger can he use to discharge his liability = 99% of Rs. 60 Lakhs = Rs. 59.4 Lakhs

Solution 17

Option (a) is correct

Computation of Amount debited to electronic liability register

Particulars	Amount
Self-assessed tax liability	60,000
Tax Demand	10,000
Interest	2,000
	72,000

Solution 19

Option (a) is correct

Amount of Interest shall be Nil as Z Ltd. filed its GSTR-3B on time.

Solution 20

Option (b) is correct

Interest is payable on Cash portion only.

Period of default = 21.08.2024 – 10.09.2024 = 61 days

Amount of Interest = Rs. 40,000 x 18% x 21/365 = Rs. 414

Solution 21

Option (c) is correct

Interest shall be payable on Gross portion.

Period of default = 21.06.2024 – 20.08.2024 = 61 days

Amount of Interest = Rs. 50,000 x 18% x 61/365 = Rs. 1,504



TDS and TCS

Solution 07

Option (a) is correct

Since, total value of supply of taxable goods under a contract does not exceed 2,50,000. Therefore, There is no liability for deduction of TDS under GST.

Solution 08

Option (c) is correct

Value of contract excluding 12% GST = $3,00,000 \times 100/112 = 2,67,857$.

Since, total value of supply under a contract has exceeded 2,50,000, therefore, TDS shall be deducted.

Since, Supply is inter-state.

Therefore, amount of IGST = $(30,000+50,000) \times 2\% = 1600$.

Solution 09

Option (d) is correct

Since, total value of supply of taxable goods under a contract has exceeded 2,50,000.

Therefore, liability for deduction of TDS under GST arises.

Computation of amount payable

Particulars	₹
Value of supply (3,00,000+4,00,000)	7,00,000
Add: GST @18% on 3,00,000	54,000
	7,54,000
Less: TDS @2% on 3,00,000	(6,000)
	7,48,000

Solution 10

Option (d) is correct

Computation of amount payable

Particulars	₹
Value of supply	10,00,000
Add: GST @18% on 10,00,000	1,80,000
	11,80,000
Less: TDS Nil (as payment is made by PSU)	-
	11,80,000

Solution 11

Option (a) is correct

TDS of an unregistered persons cannot be deducted under GST.

Solution 12

Option (c) is correct

Computation of amount payable



Particulars	
Value of supply	20,00,000
Add: GST @12% on 20,00,000	2,40,000
	22,40,000
Less: TDS Nil (as supply is taken place between PSU and Govt. Ministry)	-
	22,40,000

Solution 15

Option (b) is correct

TCS shall be collected by ECO on Net supplies.

TCS in case of Shivam = $(5,00,000 - 2,00,000) \times 0.5\% = 1,500$

TCS in case of Chandu shall be Nil as he did not made any Net Supply.

Solution 16

Option (c) is correct

TCS in case of accessories supplied through fast.com = $(50,000 - 20,000) \times 0.5\% = \text{Rs. } 150$

TCS shall not be levied in case of passenger transportation services supplied through fast.com.

GST on Passenger Transportation Services = $\text{Rs. } 1,00,000 \times 18\% = \text{Rs. } 18,000$

Solution 20

Option (b) is correct

TCS shall be levied in case of supply of Taxable Goods.

Amount of TCS = $(1,00,000 - 40,000) \times 0.5\% = 300$



Returns under GST

Solution 06

Option (b) is correct

Invoices to be reported in IFF shall belongs to first 2 months of respective Quarter.

Therefore, Total value of invoices which can be reported using IFF

= 30 lakhs + 40 lakhs

= 70 lakhs

Solution 07

Option (d) is correct

Both

Solution 08

Option (d) is correct

Delhi

Solution 24

Option (b) is correct

35% i.e. $10,000 \times 35\% = 3,500$

Solution 25

Option (a) is correct

Both

Solution 26

Option (c) is correct

Laksh

$T = 1,000 \times 6\% = 60$

Solution 28

Option (a) is correct

Rectification shall be made at the earliest of due date of filing annual return for the FY and the actual date of filing annual return.

Since, Annual return has been filed on 10th Nov i.e. before the due date of Filing annual return.

Therefore, Last date of such rectification shall be 10th Nov.

Solution 30

Option (c) is correct

Since, Rakhi applied for registration within 30 days from the date on which she becomes liable for registration.

Therefore, Effective date of registration shall be 20th May.

Therefore, the period for which she need to declare outward supplies in her first monthly GSTR-3B will be 20th May to 30th June.



Solution 31

Option (b) is correct

GSTR 9C is mandatory for the businesses whose annual aggregate turnover exceeds Rs. 5 Crore.

Therefore, AKJ & Co. shall Furnish GSTR-9 and GSTR-9C by 31.12.2024.