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CS – 289

V Semester B.Com. Examination, March 2023  
(CBCS) (F+R) (2016 – 17 and Onwards)  
COMMERCE

5.6 : Elective Paper – II : Goods and Service Tax

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answers should be **completely** either in **English** or in **Kannada**.

SECTION – A

Answer **any 5** sub-questions. **Each** sub-question carries **2** marks.

(5×2=10)

1. a) Define GST.
- b) Expand PAN and TIN.
- c) What is composite supply ?
- d) What is Indirect Tax ?
- e) What is GSTN ?
- f) What is meant by place of business ?
- g) What is GSP ?

SECTION – B

Answer **any three** questions. **Each** question carries **six** marks.

(3×6=18)

2. Explain structure of GST Council.
3. Discuss the salient features of GSTN.
4. In accordance with the provisions of Section 12 of GST Act 2017, determine the time of supply of the following independent cases :

Sl. No.	Date of Removal	Date of invoice	Goods made available to recipient	Receipt of payment
1	01-08-2018	03-08-2018	10-08-2018	20-06-2018
2	15-09-2018	05-09-2018	16-09-2018	10-10-2018
3	08-12-2018	08-12-2018	15-12-2018	15-11-2018
4	–	10-01-2019	12-01-2019	16-02-2019
5	–	10-06-2018	02-06-2018	20-07-2018
6	–	15-04-2018	20-04-2018	15-03-2018

P.T.O.



5. Kamath Hotel Group of companies provided the following services within the State of Karnataka from its various establishments. Compute the amount of GST payable for the month of November 2020.
- Supply of food or drink in restaurant not having facilities in air conditioning at 12% GST Rs. 40,000.
  - Supply of food or drink in restaurant in having licence to serve liquor at 18% GST Rs. 1,20,000.
  - Supply of food or drink in outdoor catering at 18% GST Rs. 2,00,000.
  - Renting of Hotel Rooms at 18% GST Rs. 3,00,000.
  - Supply of food or drink in air condition restaurant in 5 Star or above rated hotel at 28% GST Rs. 2,00,000.
6. Mr. Raj (Registered Dealer) is a trader in Hyderabad and he has purchased certain goods from Karnataka for Rs. 2,00,000 and has paid IGST @ 12%. After manufacturing he has sold half of the goods in State of Andhra Pradesh for Rs. 4,00,000 plus GST @ 12% and the rest of the products to a unit situated in SEZ in Hyderabad for Rs. 3,00,000. Compute the net output tax payable.

## SECTION – C

Answer **any 3** questions. **Each** question carries **14** marks.

(3×14=42)

- Explain the composition and functions of GST council.
- Explain the salient features of CGST Act, SGST Act and IGST Act, 2017.
- A dealer in Mysore, agreed to supply 10 computer systems to a dealer in Bangalore in the month of August 2019 on the following terms :

Sl. No.	Particulars	Rs.
1	Price of each CPU supplied (Exclusive of GST at 18%)	20,000
2	Price of each desktop supplied (Inclusive of GST at 12%)	7,840
3	Packing for transportation	2,000
4	Transport charges to recipient place charged separately in invoice	4,000
5	Commission paid to the agents to fix up agreement for the sale	4,000





6	Late fee charged to buyer for delayed payments	2,000
7	Subsidy received from an NGO which was directly linked to price of the goods	25,000
8	Subsidy received from Government which was directly linked to price of the goods	10,000

The dealer supplied following essential items along with CPU :

- 10 keypads supplied along with the desktops costing Rs. 400 each and rate of GST applicable is 12%
- 10 mice supplied along with the desktops costing Rs. 500 each and rate of GST applicable is 12%
- Cost of operating software supplied for all the systems is Rs. 20,000, GST applicable to software is 5%
- Special discount of Rs. 4,000 was given, if advance of Rs. 1,00,000 is paid with order. The buyer has paid the advance with the order.

Find the Transaction value and the GST payable for the month of August 2019.

10. Following are the particulars compute the value of taxable services and GST liability (18%) for the month of August 2020 (All services rendered within the State).

	Rs.
a) Services provided by Foreign Diplomatic Mission	10,00,000
b) Aerial Advertising	2,00,000
c) Speed post services	1,00,000
d) Services provided by way of private tuitions	60,000
e) House given on rent for commercial purpose	6,00,000
f) Value of services provided to friends	1,00,000
g) Services rendered to UNO	4,00,000
h) Certification for exchange control purpose	1,00,000
i) Secretarial auditing	40,000
j) Fees to act as a liquidator	2,00,000
k) Vacant land used for horticulture	20,00,000
l) Sale of time slot by broadcasting organization	2,00,000
m) Services rendered within Indian territorial water	20,00,000
n) Services related to supply of farm labour	4,00,000



11. The following are the details of purchases, sales etc. of M/s Ramu and Co. a registered dealer in Karnataka for the year ending 31-03-2019. Compute the GST liability of the dealer for the month of March 2019.

Particulars	Amount (Rs.)
<b>Details of purchases :</b>	
a) Purchase of raw materials from Bangalore – 5000 units at Rs. 10/unit (GST @ 5%)	50,000
b) Purchase of raw materials from a SEZ, Kerala 2000 units at Rs. 20/unit (Inclusive of GST @ 12%)	44,800
c) Purchase of raw materials from a dealer who is registered under composition scheme 10,000 units @ Rs. 2/unit. Rate of GST, 2.5%	20,000
d) Purchase of raw materials within the State from an unregistered person – 10,000 units at Rs. 3/unit	30,000
e) Import of raw materials from Canada – 50,000 units @ Rs. 10/unit. (Inclusive of BCD and Exclusive of IGST at 18%)	5,00,000
<b>Details of sales :</b>	
a) Sale of the taxable goods within the State @ 12% GST	50,000
b) Sale of goods to a dealer in Pondicherry exempt from levy of GST (Goods were manufactured from the raw materials purchased from Bangalore)	1,00,000
c) Sale of goods to a dealer in Pune (Maharashtra) at 18% GST (Goods were manufactured from raw materials purchased from SEZ, Kerala)	80,000
d) Export of finished goods to Srilanka (Goods were manufactured from raw materials imported from Canada)	6,00,000
e) Sale of goods to a unit situated in SEZ Karwar (Karnataka) (Goods were manufactured from raw material purchased from unregistered person)	2,00,000

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ವಿಭಾಗ - ಎ

ಯಾವುದಾದರೂ 5 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(5×2=10)

1. a) GST ಎಂದರೇನು ?  
b) ವಿಸ್ತರಿಸಿ : PAN ಮತ್ತು TIN.  
c) ಸಂಯುಕ್ತ ಪೂರೈಕೆ ಎಂದರೇನು ?





- d) ಪರೋಕ್ಷ ತೆರಿಗೆ ಎಂದರೇನು ?
- e) GSTN ಎಂದರೇನು ?
- f) ವ್ಯಾಪಾರದ ಸ್ಥಳ ಎಂದರೇನು ?
- g) GSP ಎಂದರೇನು ?

**ವಿಭಾಗ - ಬಿ**

ಯಾವುದಾದರೂ 3 ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.

(3×6=18)

- 2. GST ಕೌನ್ಸಿಲ್‌ನ ರಚನೆಯನ್ನು ವಿವರಿಸಿ.
- 3. GSTNದ ಸಾಮಾನ್ಯ ಲಕ್ಷಣಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿ.
- 4. 2017ರ GST ಕಾಯ್ದೆಯ ಸೆಕ್ಷನ್ 12ರ ನಿಬಂಧನೆಗಳ ಪ್ರಕಾರ, ಈ ಕೆಳಗಿನ ಸನ್ನಿವೇಶಗಳಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಪೂರೈಕೆಯ ಸಮಯವನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.

ಕ್ರಮ ಸಂಖ್ಯೆ	ತೆಗೆದು ಹಾಕಿದ ದಿನಾಂಕ	ಸರಕು ಪಟ್ಟಿಯ ದಿನಾಂಕ	ಗ್ರಾಹಕನಿಗೆ ವಸ್ತುಗಳನ್ನು ಒದಗಿಸಿದ್ದು	ಪಾವತಿಯನ್ನು ಸ್ವೀಕರಿಸಿದ್ದು
1	01-08-2018	03-08-2018	10-08-2018	20-06-2018
2	15-09-2018	05-09-2018	16-09-2018	10-10-2018
3	08-12-2018	08-12-2018	15-12-2018	15-11-2018
4	—	10-01-2019	12-01-2019	16-02-2019
5	—	10-06-2018	02-06-2018	20-07-2018
6	—	15-04-2018	20-04-2018	15-03-2018

- 5. ಕಾಮತ್ ಹೋಟೆಲ್ ಗ್ರೂಪ್ ಆಫ್ ಕಂಪನಿಗಳು ಕರ್ನಾಟಕ ರಾಜ್ಯದ ವಿವಿಧ ಸಂಸ್ಥೆಗಳಿಂದ ಈ ಕೆಳಗಿನ ಸೇವೆಗಳನ್ನು ಒದಗಿಸಿವೆ. ನವೆಂಬರ್ 2020ಕ್ಕೆ ಪಾವತಿಸಬೇಕಾದ GST ಮೊತ್ತವನ್ನು ಲೆಕ್ಕಾಚಾರ ಮಾಡಿ.
  - a) 12% GST ದರದಲ್ಲಿ ಹವಾನಿಯಂತ್ರಣ ಸೌಲಭ್ಯವಿಲ್ಲದ ರೆಸ್ಟೋರೆಂಟ್‌ನಲ್ಲಿ ಆಹಾರ ಅಥವಾ ಪಾನೀಯ ಪೂರೈಕೆ ರೂ. 40,000.
  - b) 18% GST ದರದಲ್ಲಿ ಮದ್ಯವನ್ನು ಪೂರೈಸಲು ಪರವಾನಗಿ ಹೊಂದಿರುವ ರೆಸ್ಟೋರೆಂಟ್‌ನಲ್ಲಿ ಆಹಾರ ಅಥವಾ ಪಾನೀಯ ಪೂರೈಕೆ ರೂ. 1,20,000.
  - c) 18% GST ದರದಲ್ಲಿ ಹೊರಾಂಗಣ ಕೇಟರಿಂಗ್ ಆಹಾರ ಅಥವಾ ಪಾನೀಯ ಪೂರೈಕೆ ರೂ. 2,00,000.
  - d) 18% GST ದರದಲ್ಲಿ ಹೋಟೆಲ್ ಕೊಠಡಿಗಳ ಬಾಡಿಗೆ ರೂ. 3,00,000
  - e) 28% GST ದರದಲ್ಲಿ 5 ಸ್ಟಾರ್ ಅಥವಾ ಅದಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ದರದ ಹವಾನಿಯಂತ್ರಣ ಹೋಟೆಲ್‌ನ ರೆಸ್ಟೋರೆಂಟ್‌ನಲ್ಲಿ ಆಹಾರ ಅಥವಾ ಪಾನೀಯ ಪೂರೈಕೆ ರೂ. 2,00,000.