

**BBVOC601****VI Semester B.B.A. Degree Examination, June/July - 2025****(NEP Scheme)****BUSINESS ADMINISTRATION****Paper - 6.6.1 - Goods and Service Tax (GST)****Time : 2½ Hours****Maximum Marks : 60****Instructions :***Answer should be written in english only.***SECTION - A****Answer any five sub-questions. Each sub-question carries two marks.(5×2=10)**

1. a. What is direct tax?
- b. State any four features of GST.
- c. What is mixed supply?
- d. What is Input tax credit?
- e. Give the meaning of annual returns.
- f. What is inter state supply?
- g. What do you mean by self - assessment?

SECTION - B**Answer any three of the following. Each question carries four marks.(3×4=12)**

2. What are the differences between direct taxation and indirect taxation.
3. Explain the different types of supply.
4. Determine supply of service in each of the following independent losses in accordance with the provisions under section 13 of GST Act 2017 in case of supply of movement of services.

SL. No.	Provisions of service	Invoice	Date of payment
1.	01/04/2024	28/04/2024	15/04/2024
2.	30/05/2024	01/06/2024	26/06/2024
3	15/07/2024	13/08/2024	11/08/2024
4	04/08/2024	08/09/2024	10/10/2024

[P.T.O.]



5. Sonu company manufactures 1000 units of products and sold to a whole seller at Rs. 100 per unit (excluding GST). 10% trade discount is allowed to the whole seller as per the normal practice. What is the amount of GST payable. Rate of GST is 12%.
6. Calculate GST payable by a Registered dealer in **kolour** from the following details. The rate of GST applicable is 12%.
- Sale made to a registered dealer in bangalore Rs. 6,00,000.
 - Sale made to a registered dealer in Mangalore Rs. 4,00,000.
 - Goods transfered to a branch in Malur Rs. 1,50,000.

The following are the returns mode by the dealer.

- Goods returned from dealer of Banglaore Rs. 50,000 within 4 months.
- Goods returned from dealer of Mangalore after 7 months Rs. 80,000.

SECTION - C

Answer any three of the following. Each question carries ten marks.(3×10=30)

- Explain the features of GST.
- Explain the types of returns and due dates for filing of GST returns.
- Mr. Raju a dealer submits the following information relating Tom manufacture and selling of water pumps. Compute the transaction value.

Sl.No	Particulars	Amount (Rs.)
1.	Import of raw - materials (including 20% BCD import and 12% IGST)	4,20,000
2.	Raw materials purchased from Karnataka (including CGST and SGST 14% each)	4,81,600
3.	Subsidy received from on NGO which was directly related to price of the goods	11,000
4.	Raw-materials purchased from GOA including GST @5%	8,400
5.	Subsidy received from central govt. Which was directly linked to the price of the product	34,000



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| 6. | Additional incentives paid to the employees | 9,000 |
| 7. | Penalty levied by Mr. Raju for delayed payment | 2,000 |
| 8. | Warranty and manufacturing charges | 40,000 |

Along with the machine he supplied 3 different necessary components at a fixed price of Rs. 40,000 each. Mr. Raju is a registered dealer and sold the machine at profit of 10% on cost.

10. Mr. Suresh a registered dealer submits the following information for the month of Oct. 2017.

Particulars	Amount (Rs.)	Rate of GST
<u>Detail of purchase</u>		
1. Raw - material 'A' purchased from on other state	10,00,000	28%
2. Raw - material 'B' purchased within state	20,00,000	18%
3. Raw - material 'C' purchased from USA (including BCD Rs. 2,00,000 and including of IGST)	24,64,000	12%
4. Raw - material 'E' purchased within the state from a dealer who opted for composition scheme	2,00,000	5%
<u>Details of sales</u>		
1. Sales of goods to a person of hyderabad who opted for composition scheme	50,00,000	5%
2. Goods sold to an unregistered dealer of mangalore	75,00,000	12%
3. Sale of goods purchased from Raw - material 'D' to a registered dealer in Belagavi	20,00,000	28%
4. Sale of goods purchased from Raw - material 'E' to SEZ in Bangalore	2,00,000	0%

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11. From the following details compute the value of Taxable services and GST liability for the month of sep. 2024. All the services are rendered within the state.

Sl.No.	Particulars	Amount (Rs.)
1.	Services provided to Foreign diplomatic mission	5,00,000
2.	Advertisement and print media	3,00,000
3.	Service by way of private tuitions	60,000
4.	Services rendered to UNO	3,00,000
5.	Speed post services	70,000
6.	Value of free services rendered to friends	1,00,000
7.	Secretarial auditing	50,000
8.	Fees to act as a liquidator	3,00,000
9.	Services relating to supply of form labour	2,00,000

Section - D

Answer any one of the following.

(1×8=8)

12. a. Compute the amount of output tax (GST) to be uploaded by the dealer for the month of December 2024. and which is the last date to upload it in credit ledger.

Particulars	Amount (Rs.)
1. Product 'P' sold to a dealer in Delhi rate of GST notified to this product 12%	2,00,000
2. Product 'Q' sold to a dealer in bangalore at nil rate of GST	5,000
3. Product 'R' sold to dealer in Bidar who has Registered under composition scheme at 28% GST	1,00,000
4. Product 'S' sold to a dealer in union territory rate of GST notified is 12%	2,00,000
5. Product 'T' sold to a unit of SEZ in mangalore. The rate of GST is 5%	3,00,000
6. Product 'U' sold to a dealer in Mumbai the rate notified by GST Council for this product is 12%	2,00,000

OR



- b. Hema traders have prepared the invoice as under. Compute the amount of GST payable from the available information.

Particulars	Amount (Rs.)
Selling price of goods (including CGST & SGST @6% each)	1,50,000
Following items are not included in the above price	
a. Packing charges	10,000
b. Publicity charges	15,000
c. Advertisement charges	6,000
d. Loading & Handling charges	20,000
e. Servicing expenses	4,000
Discount allowed at 10% on the price of the goods and shown in the invoice.	
