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BBVOC601

VI Semester B.B.A. Degree Examination, June/July - 2026
(NEP Scheme Freshers and Repeaters 2020)
BUSINESS ADMINISTRATION
Goods and Services Tax

NEW HORIZON COLLEGE LIBRARY KASTURINAGAR BANGALORE-43

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

Instructions :

Answers should be written in English only.

SECTION - A

Answer any Five Sub-questions. Each Sub-question carries 2 marks.(5×2=10)

1. a) What is Direct Tax?

b) What is GST?

c) Define Goods.

d) Expand SGST, CGST and IGST.

e) What is Input Tax Credit?

f) What is Composition Scheme Supply?

g) Mention the types of GST Returns.

SECTION - B

Answer any Three questions. Each question carries 4 marks. **(3×4=12)**

2. State the differences between Direct and Indirect taxation.

3. Explain the process of GST Registration for a business

4. In accordance with the provisions of Section 12 of the CGST Act, 2017, determine the time of supply of following independent cases:

S.No.	Date of Removal	Date of Invoice	Goods made available to Recipient	Receipt of Payment
1	01/06/2023	03/06/2023	06/06/2023	04/06/2023
2	02/07/2023	01/07/2023	05/07/2023	03/08/2023
3	03/08/2023	04/08/2023	08/08/2023	25/07/2023
4	--	03/02/2024	04/02/2024	10/03/2024
5	--	08/03/2024	13/03/2024	09/03/2024

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5. ABC Company Ltd manufactured 5,000 units of Product 'A' and sold to a wholesaler Rs.12 per unit and also manufactures 2,000 units of Product'B' and sold to a dealer at Rs.10 per unit. 10% trade discount is allowed to the wholesaler as per the normal practice. Cost of packing and freight Rs.10,000 is charged separately. GST rate is 28%. Compute GST payable (assume intra-state supply).

6. Calculate GST payable by a registered dealer in Kolar from the following details:
   i) Sales made to a registered dealer in Bangalore Rs.6,00,000@18% GST.
   ii) Sales to Mysore registered dealer Rs.10,00,000@18% GST.
   iii) Sales to an unregistered dealer in Kolar Rs.1,00,000@18% GST.
   iv) Sales to Mandya dealer Rs.4,00,000@18% GST

   Returns :

   Goods returned from Bangalore dealer Rs.20,000(within 20 days)
   Goods returned from Mandya dealer Rs.25,000 (after 3 months)

SECTION - C

Answer any Three questions. Each question carries 10 marks. **(3×10=30)**

7. Explain the types of supply.

8. Explain the various GST returns and their due dates for filing in detail.

9. From the following details, compute taxable services and GST liability for the month of August 2024, Rate of GST is 18%

Sl.No	Particulars	Amount(Rs.)
1.	Services provided to foreign diplomatic mission	4,00,000
2.	Aerial Advertising	2,00,000
3.	Services by way of private tuitions	80,000
4.	Speed Post services	50,000
5.	House given on Rent for Residential purpose.	60,000
6.	Services Rendered to UNO	3,00,000
7.	Certification for Exchange control purpose	1,00,000
8.	Secretarial Auditing	30,000
9.	Vacant land used for Horticulture	1,50,000
10.	Services relating to supply of farm labour	1,60,000

10. A dealer in Chennai entered a contract with a supplier in Bangalore to deliver machinery along with essential accessories. From the information determine total amount of GST payable U/S 15 of the CGST Act 2017

Sl.No	Particulars	Amount(Rs.)
1.	Price of Machinery (including IGST @18%)	5,90,000
2.	Design and engineering charges paid by the Buyer	40,000
3.	Cost of Material supplied by buyer	10,000
4.	Installation and erection expenses charged separately in invoice	12,000
5.	Packing charges	5,000
6.	Pre-delivery inspection charges	2,000
7.	Loading and handling charges within the factory	2,000

Other Information:

a) Cash discount 2% on prices of machinery was allowed as per terms of contracts. Since full payment was received before dispatch machinery.

b) Bought-out-accessories supplied along with machinery valued at Rs.10,000 which was necessary for the working of the machinery.

c) GST rate 18% on machinery

11. Mr.Manoj, a registered dealer, submits the following purchase and sales details for the month of October 2024. Compute GST payable
(Note: The Purchases and Sales figures given below do not include the GST)

Particulars	Rate of GST	Amount(Rs.)
Details of Purchases:		
Raw-material 'M' purchased from another stated	28%	10,00,000
Raw-material'N' purchased within the state	18%	20,00,000
Raw material'O' purchased from USA costing Rs.20,00,000(including BCD@10% i.e.Rs.2,00,000 and including if GST	12%	24,64,000
Raw-material 'P' purchased within the state from a dealer Who opted for composition scheme	5%	5,00,000
Raw-material'Q' purchase from a SEZ in Bangalore	0%	10,00,000
Details of Sales		
Sale of goods purchase from interstate purchase and Imported Raw-material to a person of Hyderabad who opted for composition scheme.	5%	50,00,000
Goods sold to an unregistered dealer of Mysore	12%	75,00,000
Sale of goods to a dealer in union territory of Chandigarh	18%	15,00,000
Sale of goods purchased from raw-material'Q' to SEZ in Bangalore	0%	2,00,000

SECTION - D

Answer any One question, This question carries 8 marks. **(1×8=8)**

12. a) Explain the Constitutional framework of GST in India.

(OR)

b) From the following particulars, compute the Net GST Payable

Particulars	**Rs.**
Inputs	
Raw-materials purchased during the month from SEZ in Karwar (Including BCD but Excluding GST)	50,000
Raw-material purchased from a dealer of Delhi	80,000
Capital goods purchase during the month from Mysore	2,00,000
Outputs	
Sales made within the state during the month	5,00,000
Sales made to another state during the month	1,00,000

GST rate on purchases @5% on Capital goods @18% and on Sales@12%
