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Laws  
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Q1

(i) No, Payment of GST under Composition Scheme is not applicable in this case.

Because as Mr. Rohit does not have any fixed place of business, he is a Casual Taxable person (CTP). Hence, he cannot exercise the option to pay tax under the Composition Scheme. {Section 24}

(1)



(ii) No, Payment of GST under Composition Scheme is not applicable in this case. (Section 24)

In this case, Ramesh is a distributor in Delhi and he also sells his products in Haryana (which is an inter-state supply). Thus, he cannot opt for Composition Scheme u/s 10.

(iii) Yes, Payment of GST under Composition Scheme is applicable in this case.

As Turnover of Karan is within the prescribed limit for registration under Composition levy (Section 10) and caterer services are allowed under Composition Scheme.



(iv) No, Payment of GST under Composition Scheme is not allowed in this case.

Because

Aggregate Turnover

Taxable goods → 47,00,000

Exempted goods → 33,00,000

Turnover 80,00,000

As, Meghalaya is one of the special category state where if a person wants to register under Composition Scheme, His Aggregate Turnover should be 75,00,000 (75 lakhs) or less than 75 lakhs.

In this case his aggregate Turnover exceeds 75 lakhs. So, he is not liable to pay tax under the Composition Scheme.



(v) No, Payment of GST under Composition Scheme is not applicable in this case.

Because, As per the government notification, manufacturer of "Ice cream, Pan Masala and Tobacco products" are not eligible to opt Composition Scheme. Therefore, Mr. Sanjay Khan cannot opt for Composition Scheme.

(vi) Yes, Payment of GST under Composition Scheme is applicable in this case

He can opt for Composition scheme with effect from April 1<sup>st</sup>, 2019. As the aggregate Turnover from both the units is within the prescribed limit i.e {1.5 Crores} (section 10) and his turnover is —



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Aggregate Turnover  $\rightarrow$  48 lakhs

76 lakhs

1.24 Crores

which is less than 1.5 Crores. Hence, he is eligible to opt for Composition levy.