

(i) fragrance ltd \longrightarrow Advertising agency (15000)

$$\text{C GST} = 6\% \text{ of } 15000 = 900$$

$$\text{S GST} = 6\% \text{ of } 15000 = 900$$

(ii) fragrance \longrightarrow Mr. B (22000)

$$\begin{aligned} \text{I GST} &= 12\% \text{ of } 22000 \\ &= 2640 \text{ (input)} \end{aligned}$$

(iii) Mr. B \longrightarrow Mr. C (30000)

$$\begin{aligned} \text{C GST} &= 6\% \text{ of } 30000 \\ &= 1800 \text{ (output)} \end{aligned}$$

$$\begin{aligned} \text{S GST} &= 6\% \text{ of } 30000 \\ &= 1800 \text{ (output)} \end{aligned}$$

	I GST	C GST	S GST
output	-	1800	1800
input	-	(1800)	(1840)
		0	<u>960</u>

GST payable by Mr. B to government is 960 ₹.