Imag sold to MR. B who is a Karnataka residency being a mumbai located company. So this case GST is Interstate lie IGST is Considered.

(i)

Mr. B bought it for 22000

lie   IGST @ 12%. $22000 \times \dfrac{12}{100} = 2640$

IGST amount = 2,640

(ii)

Mr. B sells to Mr. C for 30,000 being Intrastate
CGST @ 6%.
SGST @ 6%.

lie,

$30,000 \times \dfrac{6}{100} = 1800$

CGST Amt = 1800
SGST Amt = 1800

TOTAL GST PAYABLE by Mr B to Government
= 2640 + 1800 + 1800
= 6240