

$$\begin{array}{rcl} \text{Gst collected by Imag} & \div & \text{Cgst} \div 900 \\ & & \text{Sgst} - \frac{900}{1800} \\ & & \text{Total} \end{array}$$

$$\text{GST collected by Fragrance Ltd.} \Rightarrow \text{Igst} (22,000 \times 12\%) = 2640$$

$$\begin{array}{rcl} \text{Gst collected by Mr B} & = & \text{Cgst} \Rightarrow 1800 \\ & & \text{Sgst} \Rightarrow \frac{1800}{3600} \\ & & \text{Total} \end{array}$$

$$\begin{aligned} \text{GST Payable} &= \text{GST collected} - \text{GST Paid} \\ &= 3600 - 2640 \\ &= \boxed{\text{Rs } 960} \end{aligned}$$