

Mr B purchase = ₹ 22,000.

Since it is inter state

I GST is applicable

$$\therefore 22,000 \times 12\% = ₹ 2640$$

Sale to Mr C

$$\text{value} = ₹ 30,000$$

$$\text{C GST} = 6\%$$

$$₹ 30,000 \times 6\% = ₹ 1,800$$

$$\text{S GST} = 6\% = ₹ 1,800-$$

\therefore Mr B's GST

$$\text{payable} = 1800 + 1800$$

$$+ 2640$$

$$= \underline{\underline{₹ 6240}}$$