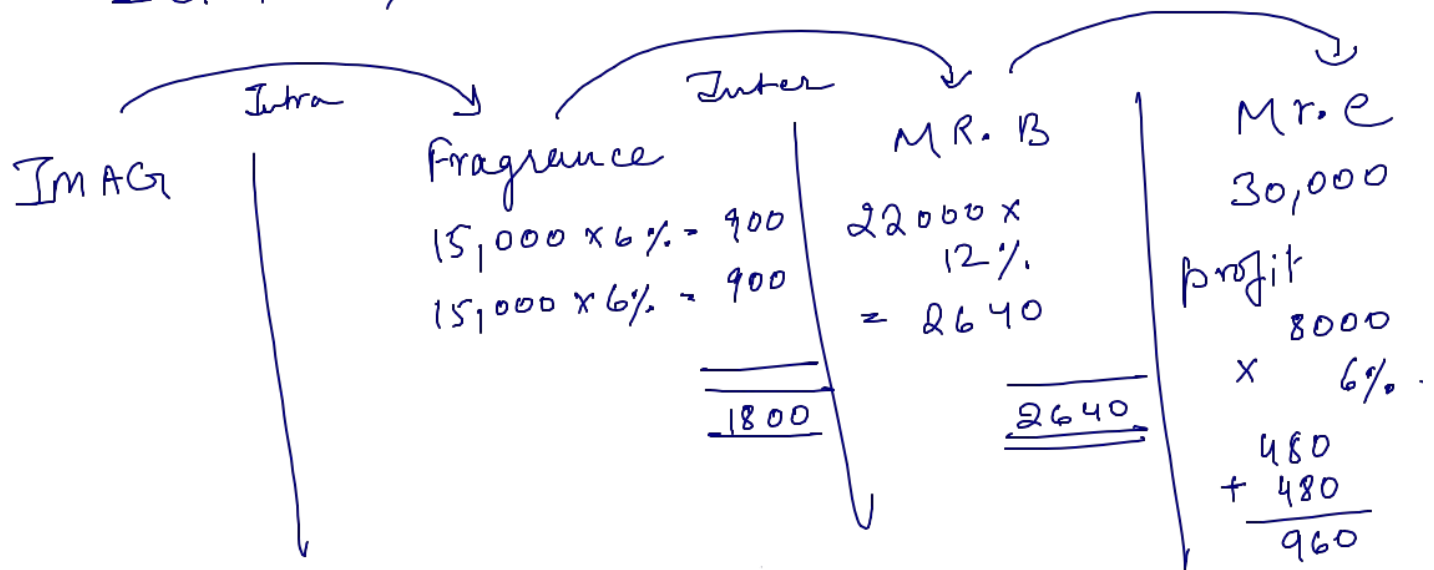


Advertisement service = 15,000 (Intra)
 sells to Mr. B = 22,000 (Inter)
 Mr. B. to Mr. E = 30,000

CGST & SGST = 6%

IGST = 12%



∴ Value of GST payable to government by Mr. B

$$\Rightarrow 2,640 + 1,800 = 4,440 \text{ and } 960 = 5,400 \text{ ₹}$$