

Computation of GST Payable by Mr B :

Input tax paid by Mr. B to Fragrance Ltd.

$$\begin{aligned}
 \text{Value of supply} &= 22,000 \\
 \text{IGST @ 12\%} &= \underline{2,640} \\
 \text{Total} &= \underline{\underline{24,640}}
 \end{aligned}$$

Output tax collected by Mr B from Mr. C
(Assuming Mr. C is situated in Karnataka)

$$\begin{aligned}
 \text{Value of supply} &= 30,000 \\
 \text{CGST @ 6\%} &= 1800 \\
 \text{SGST @ 6\%} &= \underline{1800} \\
 &= \underline{\underline{3600}}
 \end{aligned}$$

GST payable

	Input	IGST	CGST	SGST	C/f
Output		—	1800	1800	
IGST	2640		1800	840	—
CGST					
SGST					
Tax payable			<u>—</u>	<u>960</u>	

∴ The total GST payable by Mr. B to Govt = ₹960