



GST is a value added tax

Tax on ₹ 8,000.

CST @ 6% ⇒ 480.

SGST @ 6% ⇒ 480

$$\begin{array}{r} \hline \text{GST} \Rightarrow ₹ 960 // \end{array}$$

IGST @ 12% ⇒ 960

∴ GST payable  
is ₹ 960 to govt  
by M&B