



THE INSTITUTE OF COMPUTER ACCOUNTANTS

27, N. S. Road, Kolkata – 700001

Offline Question Paper | GST

Paper Code: 10102101

Full Marks: 50

Time: 45 Mins

You are the accountant of **iTech Electronics PRIVATE LIMITED** (GSTIN - 19AADCB2230M1ZQ) running a computer retail business in West Bengal. Create the company using Tally/TallyPrime and pass **necessary journal entries (incl. ITC Adj.)** based on the following documents. After completion of the exam, take backup of the company, save the backup folder in desktop and change the name of the backup file with your student code e.g. GST_A0001234 (*Keep in mind the provisions of GST, wherever applicable*).

Generate “**GSTR 3B.json file**” and save the same in desktop with your student code, e.g. A0001000_GSTR3B.json.

Marks Distribution is as follows:

Creation of Company	: 5 Marks
Journal Entries	: 25 Marks (For 5 vouchers)
ITC Adjustment	: 5 Marks
GSTR 3 B	: 15 Marks

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Dell International Services (India) Pvt. Ltd.

Regd. Divyashree Gardens, No. 12/L Domlur Road, Koramangala Inner Ring Road

Domlur, Bengaluru - 560071, Karnataka, India

Phone: 8404577865 Email: customercare@dellinternational.in

GSTIN : 29AADCS0472N1ZY

TAX INVOICE

ORINIGAL - BUYER'S COPY

iTech Pvt. Ltd.

21, Netaji Subhas Road

Kolkata - 700001

West Bengal

Invoice No.: Inv/TE/001

Date: 01-08-2021

HSN Code: 8517

Party's GSTIN: 19AADCB2230M1ZQ

Sl.No.	DESCRIPTION	QUANTITY	RATE (₹)	AMOUNT (₹)
1	Dell Vastro 3568 Laptop 7th Generation Core i5-7200u 15.5 inch	100 pcs	39,800.00	39,80,000.00
	Add: IGST @ 18%			7,16,400.00
	INR Forty Six Lakh Ninety Six Thousand and Four Hundred Only		TOTAL	46,96,400.00

E. & O.E.

Terms: 1. PLEASE PAY BY A/C PAYEE CHEQUE/DRAFT/PAY ORDER ONLY.

2. WARRANTY ON ALL PRODUCT IS SUBJECT TO THE
PRODUCTS PRINCIPLE.

3. ALL DISPUTES SUBJECT TO KOLKATA JURISDICTION ONLY.

E.& O.E

Vinod Jain

For Dell International

Authorised Signatory



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N Tech Electronics Pvt. Ltd.				
21, N S Road, Kolkata - 700001, West Bengal Phone : (033) 2231 6000, E-mail : customercare@mte.com				
JAI SHREE RAM ELECTRONICS 30 A, Ramesh Mitra Road, Bhowanipore Kolkata - 700069		Invoice No.: 002/2021-22	Date: 02/05/2021	
Sl.No.	DESCRIPTION	QUANTITY	RATE (₹)	AMOUNT (₹)
1	Samsung J2 Crore	10 Pcs	7,500	75,000.00
	Add: CGST @ 9%			6,750.00
	SGST @ 9%			6,750.00
	INR Eighty Eight Thousand and Five Hundred			
			TOTAL	88,500.00
				E. & O.E.
Term 1. All dispute Subject to Kolkata Jurisdiction.				<i>Partha Majumdar</i> For Ma Tara Electronics Pvt. Ltd.



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iTech Private Limited

(Advocates)

5, Kiran Shankar Roy Road, 1st & 3rd Floor

Kolkata – 700001

Phone: 033 2243-8377/9386



DEBIT NOTE

Dell International Services (India) Pvt. Ltd. Regd. Divyashree Greens, No. 12/L Domlur Post, Koramangala Inner Ring Road Domlur, Bengaluru - 560071, Karnataka, India	Bill No: Bill/21-22 Date: 1-12-2021
Particulars	Amount
Return of 4 pcs Dell Vostro 3568 Laptop	1,59,200.00
IGST @ 18%	28656.00
Total in Words: INR One Lakh Eighty Seven Thousand Eight Hundred and Fifty Six Only	1,87,856.00
* This is a computer generated printout & not required any signature*	

Zed Security Services

We Make Your Life Safer

85, Room No 301, 3rd Floor, Netaji Subhas Road, Dalhousie, Kolkata -

700001, Near Marshall House

Phone: 033 2243-7777/9999



BILL CUM MONEY RECEIPT

To, iTech Private Limited 21, N S Road, Kolkata - 700001 West Bengal	Bill No: Bill/21-22 Date: 31-12-2021
Particulars	Amount
Security Services from 01/12/2021 to 31/12/2021	1,08,000.00
Total in Words: INR One Lakh Eight Thousand Only	1,08,000.00
* This is a computer generated printout & not required any signature*	



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SINHA & Co.		
BILL		
To, iTech Private Limited 21, N S Road, Kolkata - 700001 West Bengal		Bill No: Bill/21-22 Date: 31-01-2022
Particulars		Amount
Professional Fee		40,000.00
Total in Words: INR Forty Thousand Only		40,000.00
* This is a computer generated printout & not required any signature*		

INVOICE			
EXODUS Ltd. 21, N S Road, Kolkata - 700001, West Bengal Phone : (033) 2231 6000, E-mail : customercare@mte.com GSTIN: 19AADCB2230M1ZQ			
Consignee: <div style="border: 1px solid black; padding: 10px; text-align: center;">iTech Pvt. Ltd.</div>		Invoice No. INV/21-22 Date 02-11-2021 PO No. Buyer's Order No.	
Buyer (if other than consignee):			
Quantity	DESCRIPTION	RATE	AMOUNT (₹)
100	iball ATX cabinates (with SMPS)	1,200	1,20,000.00
100	Gigabyte Motherboards	4,000	4,00,000.00
100	Intel Processor (i5, 4th generation)	7,300	7,30,000.00
100	Toshiba HDD (1 TB)	4,000	4,00,000.00
200	4GB Zion RAM	1,350	2,70,000.00
Add: CGST @ 9%			1,72,800.00
Add: SGST @ 9%			1,72,800.00
INR Twenty Two Lakhs Sixty Five Thousand and Six Hundred Only		TOTAL	22,65,600.00
Terms: All dispute Subject to Kolkata Jurisdiction.			E. & O.E.