

Section A

A retailer purchases a fan for ₹1500 from a wholesaler and sells it to a consumer at 10% profit. If the sales are intra-state and the rate of GST is 12%, then choose the correct answer from the given four options for questions 1 to 6:

1. The selling price of the fan by the retailer (excluding tax) is
 - (a) ₹1500
 - (b) ₹1650
 - (c) ₹1848
 - (d) ₹1800
2. The selling price of the fan including tax (under GST) by the retailer is
 - (a) ₹1650
 - (b) ₹1800
 - (c) ₹1848
 - (d) ₹1830
3. The tax (under GST) paid by the wholesaler to the Central Government is
 - (a) ₹90
 - (b) ₹9
 - (c) ₹99
 - (d) ₹180
4. The tax (under GST) paid by the retailer to the State Government is
 - (a) ₹99
 - (b) ₹9
 - (c) ₹18
 - (d) ₹198
5. The tax (under GST) received by the Central Government is
 - (a) ₹18
 - (b) ₹198
 - (c) ₹90
 - (d) ₹99
6. The cost of the fan to the consumer inclusive of tax is
 - (a) ₹1650
 - (b) ₹1800

(c) ₹1830

(d) ₹1848

A shopkeeper bought a TV from a distributor at a discount of 25% of the listed price of ₹32000. The shopkeeper sells the TV to a consumer at the listed price. If the sales are intra-state and the rate of GST is 18%, then choose the correct answer from the given options for questions 7 to 11:

7. The selling price of the TV including tax (under GST) by the distributor is
 - (a) ₹32000
 - (b) ₹24000
 - (c) ₹28320
 - (d) ₹26160
8. The tax (under GST) paid by the distributor to the State Government is
 - (a) ₹4320
 - (b) ₹2160
 - (c) ₹2880
 - (d) ₹720
9. The tax (under GST) paid by the shopkeeper to the Central Government is
 - (a) ₹720
 - (b) ₹1440
 - (c) ₹2880
 - (d) ₹2160
10. The tax (under GST) received by the State Government is
 - (a) ₹5760
 - (b) ₹4320
 - (c) ₹1440
 - (d) ₹2880
11. The price including tax (under GST) of the TV paid by the consumer is
 - (a) ₹28320
 - (b) ₹37760
 - (c) ₹34880
 - (d) ₹32000

Section B

1. A shopkeeper bought a washing machine at a discount of 20% from a wholesaler, the printed price of the washing machine being ₹18000. The shopkeeper sells it to a consumer at a discount of 10% on the printed price. If the sales are intra-state and the rate of GST is 12%, find:
 - (i) the price inclusive of tax (under GST) at which the shopkeeper bought the machine.
 - (ii) the price which the consumer pays for the machine.
 - (iii) the tax (under GST) paid by the wholesaler to the State Government.
 - (iv) the tax (under GST) paid by the shopkeeper to the State Government.
 - (v) the tax (under GST) received by the Central Government.
2. A manufacturer listed the price of his goods at ₹1600 per article. He allowed a discount of 25% to a wholesaler who in turn allowed a discount of 20% on the listed price to a retailer. The retailer sells one article to a consumer at a discount of 5% on the listed price. If all the sales are intra-state and the rate of GST is 5%, find:
 - (i) the price per article inclusive of tax (under GST) which the wholesaler pays.
 - (ii) the price per article inclusive of tax (under GST) which the retailer pays.
 - (iii) the amount which the consumer pays for the article.
- (iv) the tax (under GST) paid by the wholesaler to the State Government for the article.
- (v) the tax (under GST) paid by the retailer to the Central Government for the article.
- (vi) the tax (under GST) received by the State Government for the article.
3. Mukerjee purchased a movie camera for ₹25488, which includes 10% rebate on the list price and 18% tax (under GST) on the remaining price. Find the marked price of the camera.
4. The marked price of an article is ₹7500. A shopkeeper buys the article from a wholesaler at some discount and sells it to a consumer at the marked price. The sales are intra-state and the rate of GST is 12%. If the shopkeeper pays ₹90 as tax (under GST) to the State Government, find:
 - (i) the amount of discount.
 - (ii) the price inclusive of tax (under GST) of the article which the shopkeeper paid to the wholesaler.
5. A retailer buys an article at a discount of 15% on the printed price from a wholesaler. He marks up the price by 10% on the printed price but due to competition in the market, he allows a discount of 5% on the marked price to a buyer. If the rate of GST is 12% and the buyer pays ₹468.16 for the article inclusive of tax (under GST), find:
 - (i) the printed price of the article.
 - (ii) the profit percentage of the retailer.
