

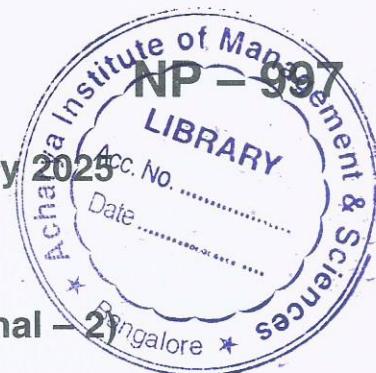


VI Semester B.B.A. Examination, June/July 2025

(NEP Scheme) (F + R)

BUSINESS ADMINISTRATION

6.6 (a) : Goods and Services Tax (Vocational – 2)



Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written in English only.

SECTION – A

1. Answer any six sub-questions. Each carries two marks. (6×2=12)
 - a) Define tax.
 - b) Mention any four taxes subsumed under GST.
 - c) Why is dual GST required ?
 - d) Define outward supply.
 - e) Give any two advantages of getting registered under CGST Act.
 - f) Expand GSP and ITC.
 - g) What do you mean by zero rated supply ?
 - h) What do you mean by reverse charge ?

SECTION – B

Answer any three of the following questions. Each question carries four marks. (3×4=12)

2. Explain the features of indirect tax.
3. Explain dual model of GST.
4. A dealer effected the following sales during the month of March 2025.
 - a) Invoice No. 25, dated 05-03-2025 for Rs. 1,00,000
 - b) Invoice No. 50, dated 13-03-2025 for Rs. 54,000
 - c) Invoice No. 75, dated 18-03-2025 for Rs. 30,900
 - d) Goods worth Rs. 9,000 against invoice No. 25, were returned on 15-03-2025.All the above goods were sold in the course of interstate trade.

Calculate the taxable supply and IGST payable if the rate of IGST is 12%.

P.T.O.



5. Miss Geetha (Registered dealer) is a trader in Mumbai and she has purchased certain goods from Karnataka for Rs. 4,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the state of Maharashtra for Rs. 8,00,000 plus GST @ 12% and the rest of the products to a unit situated in SEZ in Mumbai for Rs. 6,00,000. Compute the net output tax payable.
6. The Ashoka Hotel Group of companies provided the following services within the state of Karnataka from its various branches. Compute the amount of GST payable for the month of November 2024.
 - a) Supply of food outdoor catering @ 18% GST Rs. 2,50,000
 - b) Renting of hotel rooms @ 18% GST Rs. 3,25,000
 - c) Supply of food and drink in restaurant in 5 star and above rated hotel @ 28% GST Rs. 5,00,000
 - d) Supply of food and drink in AC restaurant having license to serve liquor @ 28% GST at Rs. 1,95,000
 - e) Supply of food and drink in restaurant not having facilities of air condition @ 12% GST Rs. 4,00,000.

SECTION – C

Answer **any three** of the following questions. **Each** question carries **twelve** marks.

(3×12=36)

7. What is GST ? Explain the salient features of Goods and Service Tax in India.
8. Who are the persons liable for registration and not liable for registration under GST Act 2017 ? Explain.
9. Mr. Manju a dealer in Bangalore effected the following transactions during the month of August 2024.

Compute the amount of GST payable.

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|--|----------|
| 1) Product A sold to a dealer in Kolar @ 18% | 4,00,000 |
| 2) Product B sold to a dealer in Belagavi @ 5% | 1,50,000 |
| 3) Product C sold to a dealer in Chennai @ 0% | 3,50,000 |



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| 4) Product D sold to a dealer in Kolkata @ 18% | 7,10,000 |
| 5) Product E sold to a dealer in Pondicherry @ 12% | 13,50,000 |
| 6) Product F sold to a dealer in Delhi which is exempt | 19,00,000 |
| 7) Product G is exported to Singapore. The rate of GST notified to this product if sold in India is 12% | 2,40,000 |
| 8) Product H sold to SEZ in Kerala @ 0% | 11,50,000 |
| 9) Product I sold to registered dealer in Karnataka @ 12% | 14,80,000 |
|
10. Mr. Dinesh submits the following information. Calculate the transaction value. | |
| a) Preserved vegetables purchased within the state (GST inclusive of 18%)
Rs. 2,36,000 | |
| b) Shaving creams purchased from USA (Excluding BCD at 10% and GST 28%) Rs. 2,56,000 | |
| c) Soaps purchased from unregistered dealer for rate of GST is 18%
Rs. 1,60,000 | |
| d) Machine tools purchased from UK (Including BCD at 10% and including GST 18%) Rs. 2,36,000 | |
| e) Food mixer purchased from composite dealer rate of GST is 18%
Rs. 10,00,000 | |
| f) Printed circuits purchased from Pakistan including BCD at 10% and excluding GST at 18% Rs. 8,00,000 | |
| g) Transportation cost Rs. 4,00,000 | |
| h) Profit to manufacturer Rs. 1,60,000. | |
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11. From the following details, compute the value of taxable services and services tax liability for the month of September 2024. | |

Particulars	Amount in Rs.
Services provided to foreign diplomatic mission	6,00,000
Aerial advertising	5,00,000
Service by way of private tuitions	80,000



Speed post services	70,000
House given on rent for residential purpose	50,000
Value of free services rendered to friends	2,00,000
Services rendered to UNO	5,00,000
Certification for exchange control purpose	1,00,000
Secretarial auditing	25,000
Fees to act as a liquidator	3,00,000
Vacant land used for horticulture	10,00,000
Sale of time slot by broadcasting organisation	2,00,000
Services rendered within Indian territorial water	4,00,000
Services relating to supply of farm labour	2,50,000