



**VI Semester B.B.A. Examination, June/July 2025
(NEP) (F+R)**

AVIATION MANAGEMENT

6.2 : Goods and Service Tax Law and Practice

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written in **English** only.

SECTION – A

Answer **any 6** of the following sub-questions. **Each** sub-question carries **2** marks.

(6×2=12)

1. a) State two objectives of implementing GST.
- b) Define taxable person.
- c) Mention two returns under GST.
- d) What is the threshold for compulsory registration ?
- e) What is reverse charge mechanism ?
- f) Mention two benefits of GST portal.
- g) What is the meaning of supply under GST ?
- h) What is a credit note ?

SECTION – B

Answer **any three** of the following questions. **Each** question carries **4** marks.

(3×4=12)

2. Discuss the advantages and disadvantages of GST.
3. Describe the procedure and condition for cancellation of GST registration.

P.T.O.



4. Balaji Traders, a registered supplier of goods, pays GST under regular scheme.

It has furnished the following particulars for a tax period.

Intra-state supply of goods ₹ 24,000

Inter-state supply of goods ₹ 20,000

Rate of CGST, SGST and IGST to be 9%, 9% and 18% respectively.

Calculate the net GST payable by Balaji Traders during the tax period.

5. Calculate the assessable value for the purpose of determination of custom duty from the following data.

- 1) Machinery imported from USA by air FOB price US \$ 6,000.
- 2) Accessories compulsorily supplied along with the machinery US \$ 2,000.
- 3) Air freight US \$ 2,000.
- 4) Local agent commission to be paid in Indian currency ₹ 9,300.
- 5) Transportation from Indian airport to factory ₹ 4,000.
- 6) Exchange rate announced in US \$ 1 = ₹ 70.

6. Determine the time of supply of goods in each of following independent cases in accordance with provisions of Section 12 of CGST Act 2017 in case supply involves movement of goods.

S. No.	Date of removable	Date of invoice	Date when goods made available to receipt	Date of payment
1	1-7-2023	2-7-2023	3-7-2023	15-7-2023
2	3-7-2023	1-7-2023	4-7-2023	25-8-2023
3	4-8-2023	4-8-2023	6-8-2023	1-7-2023



SECTION – C

Answer **any three** of the following questions. **Each** question carries **12** marks.

(3×12=36)

7. Explain the impact of GST on Indian business.
8. What is GST Council ? Explain the powers and functions of GST Council.
9. XYZ Limited of Chennai sells an electronic motor on which the rate of GST applicable is 12% to ABC Limited of Bangalore of ₹ 15,000 on ex factory basis. Other particulars are :
Transportation and transit insurance were arranged by XYZ Limited. This was at the request of ABC Limited and amounted to for ₹ 1,250 and ₹ 1,500 respectively which were charged separately. A discount of ₹ 1,000 were given to ABC Limited on the agreed price on payment of an advance of ₹ 3,500 with the order (ignore notional interest on advance). Packing charges of the motor amount to ₹ 1,300. The expenditure incurred by ABC Limited towards “free after sale service” during warranty period comes out to be ₹ 500 per motor. Compute GST payable.
10. Calculate the assessable value and custom duty payable from the following information.
 - 1) F.O.B. value of machine 8000 UK pound.
 - 2) Freight paid (air) 2500 UK Pound.
 - 3) Design and development charges paid in UK 500 Pounds.
 - 4) Commission payable to local agents @ 2% of FOB in Indian Rupee.
 - 5) Date of bill of entry (rate of BCD 12%, exchange rate as notified by CBIC ₹ 68 per UK Pound) 24-10-2023.
 - 6) Date of entry inward (rate of BCD 18%, exchange rate as notified by CBIC ₹ 70 per UK pound) 20-10-2023.
 - 7) IGST payable 18%.
 - 8) Insurance charges actually paid but details not available.



11. Mr. Paul a registered dealer in Maharashtra, submit the following information for the month of December 2017.

Particulars	Amount	Rate	GST
	₹		

Details of purchase :

1) Raw material purchased from Bangalore	5,00,000	5%
2) Local raw material purchased – Material M		
3) Raw material purchased from USA costing 8,00,000	8,00,000	12%
(including BCD @ 10% i.e. 80,000 and excluding IGST)	8,80,000	18%
4) Local purchase of raw material within the state from a dealer who opted for composition scheme	4,00,000	2%
5) Raw material 'A' purchased from SEZ in Mumbai	4,00,000	0%

Details of sales :

1) Sales of goods purchased from interstate purchase and imported raw materials to a person Bihar who opted for composition scheme	10,00,000	5%
2) Goods sold to an unregistered dealer of Pune	75,00,000	12%
3) Sale of goods to a dealer in union territory of Chandigarh, produced from raw material 'M'	14,00,000	18%
4) Sale of goods purchased from raw material 'Z' to a registered dealer in Maharashtra	15,00,000	18%
5) Sale of goods purchased from raw material 'E' SEZ in Mumbai	5,00,000	28%

Compute the amount of GST payable.