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| Answer Paper      |              |
|-------------------|--------------|
| Indirect Tax Laws | Duration: 75 |
| Details: Test- 2  | Marks: 40    |

## Instructions:

- All the questions are compulsory
- Properly mention test number and page number on your answer sheet, Try to upload sheets in arranged manner.
- In case of multiple choice questions, mention option number only Working notes are compulsory wherever required in support of your solution
- Do not copy any solution from any material. Attempt as much as you know to fairly judge your performance.

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**ANS 1:-**

**Determination of POS in case of advertisement services to Government:** As per section 12(14) of the IGST Act, 2017, the place of supply of advertisement services to the Central Government, a State Government, a statutory body or a local authority meant for the States or Union territories identified in the contract or agreement is taken as being in each of such States or union territories (where the advertisement is broadcasted / run/ played / disseminated).

Therefore, in the given case, the place of supply of advertisement service in the States of 'A','B','C', 'D' and 'E'.

The value of supply of such advertisement services specific to each State/ Union territory is in proportion to the amount attributable to the services provided by the way of dissemination in the respective States/ Union territories determined in terms of the contract or agreement entered in to in this regard.

In the absence of such a contract or agreement between the supplier and recipient of services, the proportionate value of advertisement services attributable to different States/ Union territories (where the advertisement is broadcasted/ run/ played/ disseminated) is computed in accordance with rule 3 of the IGST Rules, 2017.

As per rule 3(f) of the IGST Act,2017, in the case of advertisement on television channels, the amount attributable to the value of advertisement service disseminated in a State shall be calculated on the basis of the viewership of such channel in such state, which in turn, shall be calculated in the following manner, namely:-

- (i) The channel viewership figures for that channel for a State or Union territory shall be taken from the figures published in this regard by the Broadcast Audience Research Council;
- (ii) The figures published for the last week of a given quarter shall be used for calculating viewership for the succeeding quarter;
- (iii) where such channel viewership figures relate to a region comprising of more than one State or Union territory, the viewership figures for a State or Union territory of that region, shall

be calculated by applying the ratio of the populations of that State or Union territory, as determined in the latest Census, to such viewership figures;

- (iv) the ratio of the viewership figures for each State or Union territory as so calculated, when applied to the amount payable for that service, shall represent the portion of the value attributable to the dissemination in that State or Union territory.

Therefore, value of supply attributable to 'A','B','C','D' and 'E', will be computed as under:

| States | Viewership figures of 'Sun Plus' channel as provided by the Broadcast Audience Research Council in the last week of June 2021 | Viewership ratio of 'Sun Plus' channel in the States 'A',('B' + 'C') and ('D' + 'E') | Proportionate value of advertisement services for States A, ('B' + 'C') and ('D' + 'E') |
|--------|---|--|---|
| A      | 50,000  | 50,000 : 1,00,000<br>: 50,000<br>1:2:1   | Rs. 10,00,000 $\times$ 1/4 = Rs. 2,50,000   |
| B+C    | 1,00,000  |  | Rs. 10,00,000 $\times$ 2/4 = Rs. 5,00,000   |
| D+E    | 50,000  |  | Rs. 10,00,000 $\times$ 1/4 = Rs. 2,50,000   |

| States | Population as per latest census (in crores) | Population ratio in the States 'B', 'C' and 'D' & 'E' | Proportionate value of advertisement services in the States 'A','B','C', 'D' and 'E' |
|--------|---|---|--|
| A      | 50  | B:C = 180: 20 = 9:1                                   | Rs. 2,50,000   |
| B      | 180   |   | Rs. 5,00,000 $\times$ 9/10 = Rs. 4,50,000  |
| C      | 20  |   | Rs. 5,00,000 $\times$ 1/10 = Rs. 50,000  |

|   |     |                      |                                   |
|---|-----|----------------------|-----------------------------------|
| D | 100 | D:E = 100: 25 = 4: 1 | Rs. 2,50,000 × 4/5 = Rs. 2,00,000 |
| E | 25  |                      | Rs. 2,50,000 × 1/5 = Rs. 50,000   |

**Different tax invoices to be issued for different POS:** Since, there are five different places of supply in the given case, 'Sun Plus' channel will have to issue five separate invoices for each of the States namely, 'A', 'B','C','D' and 'E' indicating the value pertaining to that State. The GST liability of 'Sun Plus' channel will, therefore, be worked out as under:

**Computation of GST liability of 'Sun Plus':**

| States | Proportionate value of advertisement services | CGST @ 9% | SGST @ 9% | IGST @ 18% |
|--------|---|-----------|-----------|------------|
| A      | 2,50,000                                      | 22,500    | 22,500    | -          |
| B      | 4,50,000                                      |           |           | 81,000     |
| C      | 50,000  |           |           | 9,000      |
| D      | 2,00,000                                      |           |           | 36,000     |
| E      | 50,000  |           |           | 9,000      |

**Nature of supply:** Only in case of supply of services in State 'A', the location of supplier ( State 'A') and the place of supply are in the same State, hence the same is an intra-State supply in terms of section 8(1) of the IGST Act,2017 and is thus, liable to CGST and SGST. In all the remaining cases of supply of services, the location of the supplier (State 'A') and the places of supply (States 'B','C','D' & 'E') are in two different States, hence the same are inter- State supplies liable to IGST [Section 7 (1)(a) of the IGST Act,2017 read with section 5(1) of that Act.

**(10 Marks)**

**ANS 2:-**

| S. No. | Date of provision of service | Date of invoice | Date of receipt of payment                   | Time of supply                                   | Remarks  |
|--------|------------------------------|-----------------|--|--|--|
| 1      | 10-11-2021                   | 30-11-2021      | 15-12-2021                                   | 30-11-2021                                       | Invoice issued within 30 days and before receipt of payment.   |
| 2      | 10-11-2021                   | 30-11-2021      | 15-11-2021                                   | 15-11-2021                                       | Invoice issued within 30 days but payment received before invoice.   |
| 3      | 10-11-2021                   | 30-11-2021      | 15-11-2021 (part) and 10-12-2021 (remaining) | 15-11-2021 and 30-11-2021 for respective amounts | <p>Invoice issued within 30 days. Part payment received before invoice and remaining payment after invoice.</p> <p>As per Explanation (i) The supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.</p> |
| 4      | 10-11-2021                   | 30-11-2021      | 06-11-2021 (part) and 09-11-2021 (remaining) | 06-11-2021 and 09-11-2021 for respective amounts | Invoice issued within 30 days. However, the advance has been received in two installments before the date of completion of service. Thus, date of receipt of each such advance shall be treated as TOS.  |

|          |            |            |  |  |   |
|----------|------------|------------|--|--|---|
|          |            |            |  |  | As per Explanation (i) The supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.   |
| <b>5</b> | 10-11-2021 | 30-11-2021 | 06-11-2021 (part) and 16-11-2021 (remaining) | 06-11-2021 and 16-11-2021 for respective amounts | <p>Invoice issued within 30 days. Part payment (in the form of advance) received before issue of invoice and remaining payment received after completion of service.</p> <p>As per Explanation (i) The supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.</p> |
| <b>6</b> | 10-11-2021 | 12-12-2021 | 30-04-2022                                   | 10-11-2021                                       | Invoice not issued within 30 days and payment received after completion of service  |
| <b>7</b> | 10-11-2021 | 12-12-2021 | 05-11-2021 (part) and 25-12-2021 (remaining) | 05-11-2021 and 10-11-2021 for respective amounts | <p>Invoice not issued within 30 days. Part payment received as advance before completion of service and remaining payment is received subsequently.</p> <p>As per Explanation (i) The supply</p>  |



|   |            |            |            |            |   |
|---|------------|------------|------------|------------|---|
|   |            |            |            |            | shall be deemed to have been made to the extent it is Sonia covered by the invoice or, as the case may be, the payment. |
| 8 | 10-11-2021 | 22-12-2021 | 12-11-2021 | 10-11-2021 | Invoice not issued within 30 days and entire payment received after completion of service.                              |

(7 Marks)

**ANS 3:-**

Computation of GST liability of Skylark Pvt. Ltd. for the month of August 2021:

| S.No. | Particulars  | Value<br>(Rs. in Cr) | CGST @<br>6% (Rs. in<br>Cr.) | SGST @<br>6% (Rs.<br>in Cr.) | IGST @<br>12% (Rs.<br>in Cr.) |
|-------|--|----------------------|------------------------------|------------------------------|-------------------------------|
| 1.    | Export of goods to ABC Ltd. in UK under a letter of undertaking (LUT) [WN-1] | 50.00                | -                            | -                            | Nil                           |
| 2.    | Supply of goods to Shanghai Jianguo Trading Company Ltd. [WN-2]              | 10.00                | -                            | -                            | 1.20                          |
| 3.    | Goods supplied to DEF Pvt. Ltd. located in a SEZ [WN-3]                      | 20.00                | -                            | -                            | Nil                           |
| 4.    | Sale within the State [WN-4]   | 60.18                | 3.6108                       | 3.6108                       | -                             |
| 5.    | Sale outside the State [WN-4]  | 40.12                |                              |                              | 4.81440                       |

|    |  |      |               |               |               |
|----|--|------|---------------|---------------|---------------|
| 6. | Stock transfer from Noida to Delhi<br>[WN-5]                                       | 4.50 |               |               | 0.54          |
| 7. | Goods sent for sale on approval basis<br>on 15 <sup>th</sup> February, 2021 [WN-6] | 4.00 |               |               | 0.48          |
|    | <b>Total tax liability on goods [A]</b>  |      | <b>3.6108</b> | <b>3.6108</b> | <b>7.0344</b> |

| Service  |       | CGST @9%<br>(Rs. in Cr.) | SGST @9%<br>(Rs. in Cr.) | IGST @9%<br>(Rs. in Cr.) |
|--|-------|--------------------------|--------------------------|--------------------------|
| Export of service to Nepal under a LUT<br>[Note 7]                                 | 30.00 |                          |                          | Nil                      |
| Receipt from renting of building [Note 8]  | 0.15  | 0.0135                   | 0.0135                   |                          |
| <b>Total tax liability on service [B]</b>  |       | <b>0.0135</b>            | <b>0.0135</b>            |                          |
| <b>Neither good nor services</b>   |       |                          |                          |                          |
| Sale of securities [Note 9]  | 45.00 | Nil                      | Nil                      | Nil                      |
| Goods procured from vender in Japan and<br>supplied to buyer in Thailand [Note 10] | 0.50  |                          |                          | Nil                      |
| <b>Total tax liability on goods and<br/>services[(A) +(b)]</b>                     |       | <b>3.6243</b>            | <b>3.6243</b>            | <b>7.0344</b>            |

**Working Notes:**



**(1) Export of goods is zero rated - exported under LUT without payment of tax :** As per section 2(5) of 11 IGST Act, 2017, export of goods means taking goods out of India to a place outside India. Receipt of consideration in foreign exchange is not a pre-requisite for export of goods. Export of goods is a zero related supply in terms of section 16(1)(a) of the IGST Act, 2017. A zero rated supply is supplied without payment tax under a LUT in terms of section 16(3) (a) of that Act.

**(2) Supply of goods to China based company - POS is place of installation:** to as per section 2(5) of the ICST Act, 2017, export of goods means taking goods out of India to a place outside India. Since, in the given casa the goods are being assembled in India (Gurugram, Haryana), the same are not exported. Hence, the place of supply thereof will be governed by section 10 of the IGST Act, 2017 which prescribes the provisions for determining the place of supply of goods other than supply of goods imported into or exported from India. As per section 10(1)(d) of the IGST Act, 2017, where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly. Therefore, in the given case, the place of supply will be Gurugram, Haryana.

**Interstate supply:** Since the location of the supplier (Uttar Pradesh) and the place of supply (Haryana) are in two different States, the same is an inter-State supply liable to IGST [Section 7(1)(a) of the IGST Act, 2017 read with section 5(1) of that Act].

**(3) Goods supplied to SEZ - deemed interstate supply:** As per section 7(5)(b) of the IGST Act, 2017, supply of goods and/or services to a special economic zone (SEZ) unit is treated to be a supply of goods and/or services in the course of inter-State trade or commerce. Therefore, supply of goods to a SEZ unit located within the same State shall be liable to IGST [Section 5(1) of the IGST Act, 2017].

**Zero rated supply:** Supply of goods and/or services to a SEZ unit is a zero rated supply in terms of section 16(1)(b) of the IGST Act, 2017. A zero rated supply is supplied without payment of tax under a LUT in terms of section 16(3)(a) of that Act

**(4) Computation of remaining turnover:** Remaining turnover will be calculated as under Rs.256 crore - (Rs 45 crore +Rs.50 crore + Rs 30 crore + Rs. 10 crore + Rs. 20 crore + Rs. 0.50 crore + Rs. 0.10 crore + Rs. 0.05 crore + Rs. 0.05 crore) = Rs. 100.30 crore

Supply within the State - Rs. 100.30 crore  $\times$  3/5 = Rs. 60.18 crore

Supply outside the State - Rs. 100.30 crore  $\times$  2/5 = Rs. 40.12 crore

Supply within the State is intra-State supply in terms of section 8(1) of IGST Act, 2017 and thus, chargeable to CGST and SGST. Supply outside the State is inter-State supply chargeable to IGST [Section 7(1) of IGST AU 2017 read with section 5(1) of the said Act].

**(5) Stock Transfer between distinct persons - Deemed supply:** As per section 25(4) of the CGST Act, 2017, a person who has obtained more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons'. Schedule I to the CGST Act, 2017 specifies situations where activities are to be treated as supply even without consideration. Supply of goods and/or services between distinct persons' as specified in section 25 of the CGST Act, 2017, when made in the course or furtherance of business is one such activity included Schedule I under para 2.

**Nature of supply an Interstate supply: In the given case**

- (a)** the location of the supplier is in Noida (Uttar Pradesh); and
- (b)** The place of supply is the location of such goods at the time at which the movement thereof terminates for delivery to the recipient i.e., Delhi, in terms. Section 10(1) (a) of the IGST Act, 2017.

Therefore, the stock transfer by Noida office to Delhi branch is an inter -State supply as the location of the supplier and the place of a supply are in two different States [Section 7(1)(a) of IGST Act, 2017] Thus, the supply is leviable to IGST in terms of section 5(1) of the IGST Act, 2017.

**Valuation- Invoice Value deemed to be open market value as recipient entitled to full ITC:**

Rule 28 of the CGST Rules, 2017 prescribes the provisions to determine the value of supply of goods or services or both between distinct or related persons, other than through an agent. Second proviso to the said rule lays down that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services. Therefore, the value of supply in this case will be Rs. 4.5 crore and open market value and cost of production of the goods will be irrelevant.

**(6) Sale on approval deemed supply after 6 months:** As per section 31(7) of the CGST Act, 2017, where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

In the given case, the time period of six months for goods sent on 15<sup>th</sup> February, 2021 expires on 15-08-2021. Therefore, the invoice for the said goods shall be issued on 15-08-2021 and in terms of section 12(2)(a) of the CGST Act, 2017 read with Notification No. 66/2017-CT dated 15-11-2017, this date would also be the time of supply of such goods. Thus, such goods will be liable to tax in the month of August 2021. Goods sent in the month of January would have been taxed in the month of July and goods sent in the month of March would be taxed in the month of September.

**Nature or supply - Interstate supply: Here,-**

- (a)** the location of the supplier is in Noida (Uttar Pradesh); and
- (b)** The place of supply is the location of the goods at the time at which the movement thereof terminates for delivery to the recipient i.e., Haryana in terms of section 10(1)(a) of the IGST Act, 2017.

Since the location of the supplier (Uttar Pradesh) and the place of supply (Haryana) are in two different States, the same is an inter-State supply liable to IGST [Section 7(1)(a) of the IGST Act, 2017 read with section 5(1) of that Act].

**(7) Export of services:** The given case is an export of service as per section 2(6) of the IGST Act, 2017, as-

- (a)** The supplier of service is located in India (Noida);
- (b)** The recipient of service is located outside India (Nepal);
- (c)** The place of supply of service is outside India (Place of supply of consulting service will be the location of recipient, i.e. Nepal);
- (d)** The payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India (Receipt of export consideration in Indian rupees is permitted by RBI in the given case); and
- (e)** The supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8.

Export of services is a zero rated supply in terms of section 16(1)(a) of the IGST Act, 2017. A zero rated supply is supplied without payment of tax under a LUT in terms of section 16(3)(a) of that Act.

**(8) Letting of premises for commercial purpose liable to GST while for residential purpose**

**Exempt :** Letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of service in terms of para 2(b) of the Schedule II to the CGST Act, 2017. A service by way of renting of residential dwelling for use as residence is exempt from tax [Notification No. 12/2017-CT (R) dated 28-06-2017]. Therefore, rent of Rs. 10 lakh received from letting out of building for printing press will be liable to tax and rent of Rs. 5 lakh received from letting out of building for residential Purposes will be exempt from tax.

Further, services by way of loading, unloading, packing, storage or warehousing of agricultural produce exempt from tax [Notification No. 12/2017-CT (R) dated 28.06.2017]. However, in the given case, the Cold Storage Operator and not Surinder Pvt. Ltd. is engaged in warehousing of agricultural produce. Therefore the Cold Storage Operator providing warehousing services for potatoes, being an agricultural produce, will be eligible for such exemption and services

provided by Surinder Pvt. Ltd., being services of renting of immovable property 5 lakh), will be liable to tax.

**Nature of supply - Intrastate supply: In case of letting out of first and third buildings,**

- a) the location of the supplier is in Noida (Uttar Pradesh); and
- b) The place of supply is the location of the immovable property, i.e. Noida in terms of section 12(3) (a) of the IGST Act, 2017.

Since the location of the supplier (Uttar Pradesh) and the place of supply (Noida) are in the same State, the same is an intra-State supply in terms of section 8(1) of the IGST Act, 2017 and is thus, liable to CGST and SGST

**(9) Transaction in securities - not liable to GST:** GST is leviable on supply of goods and/or services (Section 9(1) of the CGST Act, 2017]. Securities are specifically excluded from the definition of goods and services as provided under clause (52) and clause (102) respectively of section 2 of the CGST Act, 2017. Therefore, sale of securities will not be liable to GST.

**(10) Merchant trading transactions - not liable to GST:** Paragraph 7 of the Schedule III to CGST Act, 2017 provides that supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India (third country shipments) is treated neither as a supply of goods nor a supply of services. Thus, there is no GST liability on such sales. Further, since such goods do not enter India at any point of time, customs duty and IGST leviable on imported goods will also not be leviable on such goods.

**(8 Marks)**

**ANS 4:-**

Interest is payable under Section 50 of the CGST Act, 2017 in case of delayed payment of tax @ 18% per following the due date of payment to the actual date of payment of tax. As per proviso to Section 50(1), Interest is payable on the net tax liability paid in cash, only if the return to be



filed for a tax period under Section 39, has been filed after the due date to furnish such return. In the above scenario, STD Ltd., has defaulted in making the payment for Rs.40,000 on self – assessment basis in the return for the month of July, 2021.

Accordingly, interest is payable on the gross liability and proviso of section 50(1) shall not be applicable.

Thus, the amount of interest payable by STD Ltd., is as under:

|  |               |
|--|---------------|
| Due date of payment of tax   | 20-08-2021    |
| Actual date of payment of tax  | 20-10-2021    |
| Period of delay in days  | 61 days       |
| <b>GST Payable</b>   | <b>40,000</b> |
| Rate of Interest   | 18% p.a.      |
| <b>Interest payable <math>40,000 \times 18\% \times 61/365</math>] (Rounded off)</b> | <b>1,203</b>  |

Alternatively, if STD Ltd., have filed the return for the month of July, 2021 on 20-10-2021, beyond the stipulated date of 20-08-2021 and if the self-assessed tax for July, 2021 has been paid on 20-10-2021, Interest under proviso to Section 50(1) shall be payable on the tax paid through Electronic Cash Ledger only.

Thus, the amount of interest payable by ABC Ltd., is as under:

|                               |            |
|-------------------------------|------------|
| Due date of payment of tax    | 20-08-2021 |
| Actual date of payment of tax | 20-10-2021 |



|   |               |
|---|---------------|
| Period of delay in days   | 61 days       |
| <b>GST Payable</b>  | <b>30,000</b> |
| Rate of Interest  | 18% p.a.      |
| <b>Interest payable <math>[30,000 \times 18\% \times 61/365]</math> (Rounded off)</b> | <b>902</b>    |

(5 Marks)

**ANS 5:-**

As per provision of Section 43(3) of CGST Act, 2017, where the reduction of output tax liability in respect of outward supplies exceeds the corresponding reduction in the claim for ITC or the corresponding credit note is not declared by the recipient in his valid return, the discrepancy shall be communicate to both such parties upto the end of the month in which such matching is carried out i.e. 31st January 2018.

A recipient to whom any discrepancy is communicated may make suitable rectifications in the statement of inward supplies to be furnished for the month in which discrepancy is made available i.e. upto 20th February 2018.

Where the discrepancy is not rectified by the recipient, an amount to the extent of discrepancy shall be added to the output tax liability of the supplier debited to the electronic liability register and also shown in his return in FORM GSTR-3 for the month succeeding the month in which the discrepancy is made available.

Thus, in this case since Mr. Y has not rectified the discrepancy in the return filed for the month of January 2018, i.e. upto 20<sup>th</sup> February 201, therefore the said amount of Rs. 2, 40,000 shall be added to the output tax liability of the supplier i.e. Mr. X in the return of the month of February 2018 which is filed on 20<sup>th</sup> March 2018.

In this case Mr. X will be liable to pay interest from 20<sup>th</sup> January 2018 to 20<sup>th</sup> March 2018 i.e.  
 $24,000 \times 18\% \times 59/365 = \text{Rs. } 698.3$

(5 Marks)

### MCQ's Answer

A1:- C

A2:- B

**Explanation:** A person who is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Indirect taxes and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than 2 years can apply for GST practitioner.

A3:- A

**Explanation:** Computation of taxable value of supply (amount in Rs.)

| Particulars   | Rs.     |
|---|---------|
| Purchase of raw material from Mr. A of Assam                      | 100,000 |
| Purchase of raw material from dealer opted for composition scheme | 125,000 |
| Other direct and indirect expenses                                | 50,000  |

|  |         |
|--|---------|
| Total Cost of goods manufactured                       | 275,000 |
| Add: Profit margin @ 12% of cost                       | 33,000  |
| Taxable value of supply                                | 308,000 |
| Goods sold to Mr. M of Mumbai (70% of goods produced)  | 215,600 |
| Goods sold to Mr. N of Kolkata (30% of goods produced) | 92,400  |

**Computation of GST liability (amount in Rs.)**

| Particulars  | CGST @ 6%    | SGST @ 6%    | IGST @ 12%   |
|--|--------------|--------------|--------------|
| Goods sold to Mr. M of Mumbai                                      | --           | --           | 25,872       |
| Goods sold to Mr. N of Kolkata                                     | 5,544        | 5,544        | --           |
| <b>less:</b> Eligible input tax credit in respect of purchase of - |              |              |              |
| Raw material (from Assam)  | --           | --           | -18,000      |
| <b>CGST/SGST/ IGST to be paid in cash</b>                          | <b>5,544</b> | <b>5,544</b> | <b>7,872</b> |

**A4:- A**

**Explanation:** When the goods have been supplied before the change in rate of tax but issue of invoice and receipt of payment is after the change in rate of tax.

A5:- A

(1 × 5 = 5 Marks)

