



## THE INSTITUTE OF COMPUTER ACCOUNTANTS

27, N. S. Road, Kolkata – 700001

Offline Question Paper | GST

Paper Code – Sample Aug'19

You work as an accountant of Bluechip India Private Limited of West Bengal (GSTIN - 19AAACB2528H1ZV) which runs a computer shop. Restore the Tally Backup file and pass necessary journal entries of the following transactions. 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. IDT\_A0001234 (Keep in mind the provisions of GST, wherever applicable).

GST rate on computer	-	18%
on computer services	-	18%
HSN Code of computer	-	84713010
SAC Code of computer services	-	998713

Following transactions were extracted from the books of accounts:

Date	Particulars
01/03/2019	Purchased 100 pcs Dell Inspiron 15 3552 Black Personal Computer @ Rs. 21,000 from Global Computers Pvt. Ltd., Kolkata [GSTIN - 19AAACG0569P1Z4].
01/03/2019	Purchased 20 pcs Dell Inspiron 15 3552 Black Personal Computer @ Rs. 19,900 from Vibgyor Computers of West Bengal, an unregistered dealer.
02/03/2019	Sold 40 pcs Dell Inspiron 15 3552 Black Personal Computer @ Rs. 23,500 to Digital Solutions Pvt. Ltd. of West Bengal, a consumer.
02/03/2019	Sold 2 pcs Dell Inspiron 15 3552 Black Personal Computer @ Rs. 24,000 and also charged Windows 10 installation fees of Rs. 3,000 to a customer. Payment was made immediately by cash.
02/03/2019	Sold 75 pcs Dell Inspiron 15 3552 Black Personal Computer @ Rs. 24,500 to Raptakos Limited, Andhra Pradesh [GSTIN - 37AAACR4849R2ZJ].
02/03/2019	Returned 1 pc Dell Inspiron 15 3552 Black Personal Computer to Vibgyor Computer as it had some defects.
31/03/2019	Returned 1 pc Dell Inspiron 15 3552 Black Personal Computer by Raptakos Ltd as it was damaged.
31/03/2019	2 pcs of Dell Inspiron 15 3552 Black Personal Computer were destroyed by fire.

Export GSTR 3B Return in .json format and save it in backup folder in "GSTR\_3B\_Student Code" format.