



THE INSTITUTE OF COMPUTER ACCOUNTANTS

Unit-1401, Eco Centre, Sector V, Kolkata – 700091

Offline Question Paper | GST

Paper Code: Sample Paper


Full Mark : 50

Time : 45 mins

You are the accountant of **PRAKASH Private Limited** (GSTIN – 19AAECR2971C1Z8) running an electronics retail business in West Bengal. Create the company using Tally and pass **necessary journal entries (incl. ITC Adj.)** based on the following documents. After completion of the exam, take the Tally backup of the company, save the backup file in desktop folder. (*Keep in mind the provisions of GST, wherever applicable*).

Generate “**GSTR 3B.json file**” and save the same in desktop.

[5+(5 x 8) +5=50]

TAX INVOICE						
A.M.D PRIVATE LIMITED 21, N S Road, Kolkata - 700001, West Bengal Phone : (033) 2231 6000, E-mail : customercare@mte.com						
GSTIN: 19AADCB2230M1ZQ						
Consignee: PRAKASH Private Limited Unit No. 1401 Eco centre Sector V Salt Lake Kolkata - 700091			Invoice No. 026/22-23 Date 01/07/2022 PO No. Buyer's Order No.			
Buyer (if other than consignee):			Terms of Delivery:			
Sl.No.	DESCRIPTION	HSN/SAC	GST RATE	QUANTITY	RATE (₹)	AMOUNT (₹)
1	Samsung Galaxy Mega 5.8 Mobile	622922	18%	70 pcs	25,000.00	17,50,000.00
	Add: CGST@9%					1,57,500.00
	SGST@9%					1,57,500.00
INR Twenty Lakhs Sixty Five Thousands only.					TOTAL	20,65,000.00
						E. & O.E.
Terms: 1. All dispute Subject to Kolkata Jurisdiction.						 For A.M.D Private Limited



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PRAKASH Private Limited

Unit No. 1401 Eco centre Sector V

Phone : (033) 2231 6000, E-mail : customercare@mte.com

I-tech Private Limited

1/12 Gariahat Road,

Kolkata - 700091

Invoice No.: INV/033/22-23

Date: 02/07/2022

Party's GSTIN : 19AAACH1681G1ZM

Sl.No.	DESCRIPTION	Qty	Rate	AMOUNT (₹)
1	Samsung Galaxy Mega 5.8 Mobile	20	35,000.00	7,00,000.00
	CGST : 9%			63,000.00
	SGST : 9%			63,000.00
	INR Eight Lakhs Twenty Six Thousands only			
			TOTAL	8,26,000.00

E. & O.E.

Terms: 1. All dispute Subject to Kolkata Jurisdiction
2. Product sold under guarantee will be replaced only after getting the replacement from our principals
3. goods found to be physically damaged will not be replaced / repaired

E. & O.E
For PRAKASH Pvt. Ltd.

Prakash

Authorised Signatory



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PRAKASH Private Limited

Unit No. 1401 Eco centre Sector V

Phone : (033) 2231 6000, E-mail : customercare@mte.com

Global Private Limited

27 JL Nehru Road

Kolkata - 700016

Invoice No.: INV/033/22-23

Date: 02/07/2022

Party's GSTIN : 19AETPM1179D1Z5

Sl.No.	DESCRIPTION	Qty	Rate	AMOUNT (₹)
1	Samsung Galaxy Mega 5.8 Mobile	30	35,000.00	10,50,000.00
	CGST : 9%			94,500.00
	SGST : 9%			94,500.00
	INR Twelve Lakhs Thirty Nine Thousands only			
			TOTAL	12,39,000.00

E. & O.E.

Terms: 1. All dispute Subject to Kolkata Jurisdiction
2. Product sold under guarantee will be replaced only after getting the replacement from our principals
3. goods found to be physically damaged will not be replaced / repaired

E. & O.E.
For PRAKASH Pvt. Ltd.

Prakash

Authorised Signatory



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LEGALTRONIC

(Advocates)

27/1, Gariahat Road(South)

Kolkata-700019



BILL

To,
PRAKASH Private Limited
Unit - 1401 Eco Centre Sec V
Kolkata-700091

Bill No: 089/22-23

Date: 31/07/2022

Particulars	Amount
Legal charges	40,000.00
Total in Words: INR Forty Thousands only	40,000.00
* This is a computer generated printout & not required any signature*	

Debit Note

PRAKASH Private Limited
Unit No. 1401 Eco Centre Sector V
Kolkata West Bengal

Global Private Limited
27 JL Nehru Road
Kolkata -700016

Particulars	Amount (Rs.)
5 Samsung Galaxy Mega 5.8 Mobile	1,75,000.00
INR One lakhs Seventy Five Thousands Only	1,75,000.00
E. & O.E	
Date: 1/08/22	
	for Global Pvt. Ltd. <i>Gua</i> (signature)



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VOUCHER		Debit	<input checked="" type="checkbox"/>	Credit	<input type="checkbox"/>	Date	31/08/2022	
PRAKASH Private Limited		PLEASE TICK ON APPROPRIATE BOX				Amount		
						Rs.	P.	
Freight Charges						Dr. / Cr.	1,500	/-
In respect of Samsung Galaxy mega 5.8 mobile						Dr. / Cr.		
						Dr. / Cr.		
						Dr. / Cr.		
						Dr. / Cr.		
Paid / Received	Cash	Cheque	Bank	Chq No.	Date	TOTAL	1,500	/-
	<input checked="" type="checkbox"/>							
Rupees Fifteen Thousand Only								
Payee / Receiver Signature:			Passed by			Accountant		



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PRAKASH Private limited Unit No. 1401 Eco Centre Sector V Phone No. (033) 2431 6000	
Record of Stock Destroyed	
Reference No.: INVM / 004 / 22-23 Date : 31/08/22	
Item Specification	Quantity in Numbers
Samsung Galaxy Mega 4.8 Mobile	7
Remarks : Inventory damaged by fire	7
Sanyog for Citron Private Limited	