

GST

Time: 120min.

Question1.

(4 Marks)

Mr. Raj purchase goods from M/s XYZ Ltd. The goods received by Mr. Raj is not as per his specification given by him to M/s XYZ Ltd. Mr. Raj files a complaint in customer disputes redressal commission and pays fee of Rs. 2000 for registration of his complaint. Explain whether GST leviable on the fee charged for registration of complaint?

Question2.

(4 Marks)

Determine whether the following activities fall under the purview of supply as per section 7 of CGST Act, 2017:-

- (i) Mr. Raj hires an ambulance for transport facility of a deceased person for performing funeral rituals
- (ii) Mr. S enters into an agreement for sale of land to Mr R for a consideration
- (iii) M/s ABC developers sold fully furnished building to Mr. Sagar for a valuable the consideration

Question3.

(4 Marks)

MN Ltd. has two registered places of business in the State of Haryana. Its aggregate turnover during the financial year 2021-22 was Rs.62 lakh. It wishes to opt for composition levy under sub-sections (1) and (2) of section

10 for one of the place of business in the financial year 2022-23 and wants to continue with registration under regular scheme and pay taxes at the normal rate for the other place of business. Both the places of business are having the same Permanent Account Number issued under the Income-tax Act,

1961. Can MN Ltd. do so? Explain with reason.

Question4.
(4 Marks)

Mr. Rajbeer, a registered person at Delhi, is in the business of selling goods relating to interior decoration under the firm name M/s Rajbeer & Sons. He has opted for composition scheme for the financial year 2021-22.

His turnover for current FY Rs.80 lakh and is expected to achieve Rs.130 lakh in financial year 2022-23. Discuss whether M/s Rajbeer & Sons can still enjoy the benefits of composition scheme in financial year 2022-23.

His son Karan wants to start business of providing services relating to interior decoration, after completing post-graduation course in interior decoration under same firm name M/s Rajbeer & Sons with effect from 1st April of financial year 2022-23 and wants to enjoy the benefits of composition scheme under GST

Advise Mr. Rajbeer and his son Karan.

Question.1 (6 Marks)

Parth of Pune, Maharashtra enters into an agreement to sell goods to Bakul of Bareilly, Uttar Pradesh. While the goods were being packed in Pune godown of Parth, Bakul got an order from Shreyas of Shimoga, Karnataka for the said goods. Bakul agreed to supply the said goods to Shreyas and asked Parth to deliver the goods to Shreyas at Shimoga. Since the location of supplier and the place of supply are in the same State, the supply is an intra-State supply in terms of section 8, liable to CGST and SGST

Question.2 (5 Marks)

Determine the place of supply in the following independent cases:-

1. Mr Sahukaar (New Delhi) boards the New Delhi-Kota train at New Delhi. Mr. Sahukaar sells the goods taken on board by him (at New Delhi), in the train, at Jaipur during the journey.

2. XYZ Ltd., New Delhi entered into contract with an Indian airline for the supply of biscuit packets for further supply by airline to the passengers in Kolkata-Guwahati route. The biscuits were loaded on board in Lucknow.

MC

Qs

1. Which of the following activities is a supply of services?
- (i) Transfer of right in goods/ undivided share in goods without transfer of title in goods
 - (ii) Transfer of title in goods
 - (iii) Transfer of title in goods under an agreement which stipulates that property shall pass at a future date upon payment of full consideration as agreed.
- (a)
 - (i)
 - (b)
 - (iii)
 - (c) (i) and (iii)
 - (d) (i), (ii) and (iii) **(1 Mark)**
2. Which of the following services received, in the course or furtherance of business, without consideration amount to supply?
- (i) Import of services by a person in India from his son well-settled in USA

- (ii) Import of services by a person in India from his brother well-settled in Germany
 - (iii) Import of services by a person in India from his brother (wholly dependent on such person in India) in France
 - (iv) Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia
- (a) i, iii and iv
 - (b) ii, iii and iv
 - (c) ii and iii
 - (d) i and ii **(1 Mark)**

2. The Dealers who are not eligible for any Threshold Limit in the minimum Registrable Turnover?

- (a) Casual Dealers and Non-Resident Taxable Persons
- (b) Input Service Distributors and Dealers making supply through Electronic Commerce Operator
- (c) Dealers making interstate Supplies and those having Reverse tax Liability
- (d) All of the Above **(1 Mark)**