	PARTJA
2 (±) a 0 (2) .c 0 (3) .a 0 (H) .c 2 (5) .d	PART-A: 5 PART-B: 16 1: 4 2: 2 3(a): 3 3(b): 1.5 4: 1 5: 2.5 6: 2 Total: 21
0 (a) b 0 (a) b 1 (a) a 0 (a) c	Overall Good Performance!! * Well Presented. * Well Executed. * Work on MCQ part. Keep it up.
Work or	n MCQ part!!

	PART > B
(1)	Calculation of Agreegate turnover of Shubh ttd Posticulous
0.5	Thisa-State Supplies porte under foxueura charge 80,00,000
0.5	To toa - Steve Supplies of goods which are chargeall to 1757 at Nil rate 2200,000
(9)	Intoa-Stute Supplies which core wholly exempt unden section 11 cy. COST Act 2017 48,00,000
0.5	Tratuel Agreegeste 7 1,50,00,000
	working
(1)	being interest earned on fixed depastre with bank is not included
1	pen const Act 2017 8 not included interest or Discount on any loan 8 advance.

(11)	value of inward Supplies on which
1	for payable and RCM are not included in the agreegeste turnous
	RCM as per sec 9(3) of CIRST act
	therefore sol Shubb Ltd is not
0	eligible to opt far compasition Scheme in Financial year 2028-24
	travones non except the rales
Julia	cy Elos cr as pen cinst Act.
	Cinco Aggregate turnover doog not evened
Chr. In Car	Since, Aggregate turnover does not exceed 1,50,00,000 during the Financial Year 2022-23
all f	Shubh Ltd. is entitled for Composition Scheme Financial Year 2023-24.
	65.07 K K K L 3
	4 / 6 Work on conclusion part!!
92	Bash an Entertain Bases of the
bu hi	Production of a second of the of the of the second of the of the of the order of th
co.b.iii	With the selection of t
	real colo cen successive as successive

Cooks	3 (a) 1/19
CEOR	
(0)	the impart of anchite cture service
0,9	in posted architecture services
-	impourted architecture seasingtent
15	
1.5	located in U.S without any located in U.S without any longideration for construction
	et his personal hause
	if the charge and a seal
	to a sol i book ise
(00)	if the chirag is impointed with tecture
973	
rre	
34315	a thanking the course
1.5	11
	is to eated as supply and Itable to
	TOST
	Write provision briefly!!
	3/4 Write provision briefly::

	0/11 /-32
	3(6)
951	1 1 10 noture cy the independent
	transaction because of 9+ has
	Closed down nie berliness but was
	West with costein cospital goods 8
	Paper Forming Past of the asset
1	of the business corried on by
	nim these toansection as
	sale cy cosited ASSEAS than it
	Lisa Supply & liable to charge
	COST & UNGER COOSTACT 2013.
- duced	1º 1 -the heading and Dan manager along
0.5	down then left out all cospitul
11801 22	ASSELS without consideration then
4	it is a independent nature cy transaction
- 0	water promises of the Amorewaters
Most	Since, the business closed by Mr. Darsh is not transferred as a going
	concern to another person or is not carried on by a personal representative of Mr. Darsh, capital goods and inputs forming part of
	assets of the business carried on by him shall be deemed to be suppl
	by him in the course or furtherance of his business and shall be subjected to GST.
	10 001.
	1.5 / 2

In this case, sponsorship services are provided by A Ltd. to Mr. Rahul who is an individual and therefore, reverse charge mechanism shall not be applicable and A Ltd. shall be liable to pay GST.

(7)	Mark Rahul liable to Pay Instrunden Reverse charge machinesm (RCM) A Services provided by were cy Spendorship basis to any business entity the business entity is liable to Pay Instrundent
0	
(11)	Rank & Clicable to Day 1 of 1000
1,01	Relience charace machines Tours
	A Sepuice Provided less upon the
0.5	Bank is liable to pay inst under Reverse charge machinesm [RCM] A Service Provided by way of direct Selling agent the Receipt is liable to pay inst under
600	RCM RCM + AND
(000)	T201 00 BOW WISHING 2 21 12 11 00 15
(11)	Registered person is liable to pay inst under Revense charge machinesm
	CRAMI A CARLICAL DEDUIDA LA LANGE
	(RCM) A Services Provided by wary of Secretity Services to any
0.5	Stopicteed pendon then Such
	orgistred pendon then Such
	Pay UST Under ROM
	Marketine of John 12% Cohings
State Auto	Since in the given case, the recipient is registered under
	section 10, supplier shall be liable to pay GST
H	

	Since in this case the recipient is not a body corporate, therefore the supplier i.e. Mr. A shall be liable to pay GST.
(90)	198 X'is licololde to Pary (75T UDdon
	Roverse change machinism [RCM]
0	rechicle to any person then
	Such Person is liable to Pay
1911	UST UND RCM
	2015 Cold 2 Al to 115 by 6 3 22 Willelin
1000	and was the state of the state
	6:>5
(1)	Sourabb paints some Painting &
	Sells them 8 the consideration
	from such sale is to be domated
	to a chaiteable Trust is not.
1 25	Supply under Inst of the Soundh
1129	Painting doncte to to the charitable toust 8 T.T.C. is awald
	then it is supply under Unst
TO C	was observed and suggested the state of the
11)	A Resident welland Association
1200	provides the services of depositing
	the electricity bills of the president
	in lieu of some nominal charge
	is constitute a supply under
.25	10. Constitute à Supply under 10.57 be couse of RWA 18
	Provided Service to residents
	for for depositing the electricity
	62110.
	2.5 / 3

	2/5
	Ø, → 6
(W) 1877 1 04	TERU askar Vlagers A a rolur 10dax pt
	Services provided to a recognized sports body only by an individual as a pla
	umpire, coach or team manager for participation in a sporting event organiz recognized sports body are exempt from GST. Thus, services provided by care liable to GST.
	TOTAL CONTROL OF STATE OF STAT
F	tmount Charges for Sorvice
0	Provided by a commentator Extract
	to a rue cognised Sport
	6ady /4,25,000
10/10	10/2 0/10/20 100 100/100 12(0)
0.5	Repting of were house for Brodge of agricultural Produce 7,0000
0.5	Brosagle of agricultural froduce 7,000
(ommission earned on
	toll Receipt 750,000
1 5	earned from toll Receipt
	- are Exempt Total
	Mortuary services are covered under negative list under schedule III of CGST Act. Hence the same are not liable to GST.
6 (1)	Mostuary Services
0	mortiary service with 10,000
	taxable /
	2001 2 10 10 10 10 10 10 10 10 10 10 10 10 10
1	Services by uscey of
0.5	Collecting by Providing 5.170 mg
0.5	neur la a news 5100000
	Channel 6 louis 2000 th
A	Value 1 2000 100 21 00009 4000
0 =	taxable value of Supply 7 29,000
	6001832189 20 101019

- * Value Added Tax
- * Continuous flow of Tax Credits
- * Tax incidence is to be ultimately borne by Final Consumer

	* Mitigation of Cascading/Double Taxation
	2/4
	$0 \rightarrow 2$
	in and & Convilue
0.25	without & spoods 2 i man formittes
0.20	TOX
-)	UST is a indirect tax
0.25	V. Later Control anternment
0.25	is costed Constraint government
0	
-)	or union toxitory is called SCIST
0.25	or union toxitory is called solls!
0.20	ox ottost
->	the any Supplier 18 500 mords
080,0	Le any Supplier 18 Sop moide
0.25	Central government collect
	tax Tust
->	P+ 9s a special act CIDST ACT 2017
0.25	19 19 a special ant Cinst Act 2017 SINST ACT 2017, 8 I INST ACT 2017
*	D. 11. 000000 20 0000 100 T
-	then Such Person is pay inst
0.25	TTC
0000	Maria de la compania del compania del compania de la compania del compania del compania de la compania de la compania del compania dela
→	thrusehold limit the then
0.25	Such Person is be come liable
0.25	To Pay CIST & option Regispation
(110)	as Buy be Polscolbed.
	Cu 1, O