



4. From the following information determine the time of supply :

Sl. No.	Date of Actual provision of Service	Date of Invoice Bill	Receipt of Payment
1	10-01-2021	30-01-2021	06-01-2021
2	10-01-2021	12-02-2021	30-06-2021
3	10-01-2021	12-02-2021	05-01-2021 (Part) 25-02-2021 (Remaining)
4	10-01-2021	22-02-2021	12-02-2021

5. M/s Hariwath Company Ltd. manufactures 8,000 units of its product X and sold to a wholesaler at ₹ 20 per unit. Also he manufactures 3,000 units of product Y and sold to a dealer at ₹ 15 per unit. 10% trade discount was allowed to the wholesaler as per the normal practice. Cost of packing and freight ₹ 12,000 charged separately. What is the amount of GST payable if the rate of GST is 18% ? Assume the supply as Intra State Supply.

6. Calculate GST payable by a registered dealer in Bengaluru from the following details. The rate of GST applicable is 12%.

- a) Sale made to a registered dealer in Bangarpet ₹ 7,00,000
- b) Sale made to a registered dealer in Kolar ₹ 3,00,000
- c) Goods transferred to a branch in Malur ₹ 1,00,000

The following are the returns made by the dealer :

- a) Goods returned from dealer of Bangarpet ₹ 80,000 (Within one month)
- b) Goods returned from dealer of Kolar after 8 months ₹ 20,000.

SECTION – C

Answer **any 3** questions. **Each** question carries **fourteen** marks.

(3×14=42)

- 7. a) Write a note on GSP Eco System, and
- b) What is GST Council ? Explain the structure, powers and functions of GST Council.
- 8. Explain the salient features of CGST Act, 2017.