



9. From the following information compute the amount of Output Tax to be uploaded by the dealer who has registered in Karnataka for the month of January and which is the last due to upload in it credit ledger.

Sl. No.	Particulars	₹
1	Product A sold to a dealer in Bengaluru, rate of GST notified to this product is 18%	4,00,000
2	Product B sold to a dealer in Mysore, rate of GST applicable at 12%	1,40,000
3	Product C at Nil rate of GST sold to a dealer in Puduchery	5,00,000
4	Product D at 5% GST sold to a dealer in J and K	5,60,000
5	Product E at 28% GST sold to a Unregistered dealer within the state	2,40,000
6	Product F rate of GST notified is 12% sold to a SEZ developer in Bengaluru	8,00,000
7	Product G sold to a dealer in Union territory, rate of GST notified is 18%	6,00,000
8	Product H which is exempted from GST is sold to a registered dealer of Pune	10,00,000
9	Product I exported to China, the GST rate notified by GST Council for this product is 28%, if it is sold in India	4,00,000
10	Product J sold to a unit of SEZ in Mysuru, the rate of GST notified to this product is 12%	12,00,000
11	Product K sold to a registered dealer within the state, the rate of GST is 18%	9,00,000
12	Product L sold to a dealer in Belagavi who has registered under composition scheme at 28% GST	2,00,000

10. From the following details compute the value of Taxable services and GST liability for the month of March 2022. (All the services are rendered within the State of Karnataka) : The rate of CGST and SGST is at 9% each.

Sl. No.	Particulars	Amount ₹
1	House given on Rent for Residential purpose	1,20,000
2	Secretarial Auditing	50,000
3	Certification for exchange control purpose	50,000
4	Building given on Rent for commercial purpose	85,000
5	Services rendered to UNO	5,00,000

