



6	Value of free services rendered to friends	2,50,000
7	Services relating to supply of Farm Labour	3,00,000
8	Fees to act as a Liquidator	3,50,000
9	Sale of Time Slot by Broadcasting organization	1,50,000
10	Vacant land used for Horticulture	5,00,000
11	Services provided to Foreign Diplomatic Mission	8,00,000
12	Speed post services	1,00,000
13	Advertisement in Print media	6,00,000

11. The following are the details of purchases, sales etc. of M/s Moosa and Co., a registered dealer in Karnataka for the year ending 31<sup>st</sup> March 2022. Compute the GST Liability of the dealer for the month of March 2022.

Particulars	Amount ₹
<b>Details of Purchase :</b>	
a) Purchase of raw materials from Bengaluru – 2,500 units at ₹ 10 per unit (GST 5%)	25,000
b) Purchase of raw materials from SEZ, Kerala – 1,000 units at ₹ 20 per unit (Inclusive of GST 12%)	22,400
c) Purchase of raw materials from a dealer who is registered under composition scheme 5,000 units at ₹ 2 per unit. Rate of GST 2.5%	10,000
d) Purchase of raw materials within the state from an unregistered person – 5,000 units at ₹ 3 per unit	15,000
e) Import of raw materials from Canada – 25,000 units at ₹ 10 per unit (Inclusive of BCD and Exclusive of IGST at 18%)	2,50,000
<b>Details of Sales :</b>	
a) Sale of taxable Goods within the state at 12% GST	25,000
b) Sale of goods to a dealer in Puduchery exempt from levy of GST. (Goods were manufactured from the raw materials purchased from Bengaluru)	50,000
c) Sale of goods to a dealer in Pune at 18% GST. (Goods were manufactured from the raw materials purchased from SEZ, Kerala)	40,000
d) Export of finished goods to Sri Lanka, (goods were manufactured from raw materials imported from Canada)	3,00,000
e) Sale of goods to a unit situated in SEZ, Karwar. (Goods were manufactured from raw materials purchased from an unregistered person)	1,00,000