

- 1) Mr. Kumar is a resident of Hyderabad, He wants to attend a friend's marriage, He has planned to attend the marriage along with another friend in Nagpur;

Mr. Kumar, ordered a gift (mobile Phone) for his friend through 'Amazing' website (Registered in Chennai) for Rs.10,000-00 and asked to deliver at marriage hall in Jaipur on marriage day. He booked a ticket at a Railway Station (South Central Railways - registered at Hyderabad) 1st AC coach of Nagpur Express (Hyderabad to Nagpur) to Nagpur for Rs.3,000-00 . He travelled from his home to Secunderabad Railway station by TSRTC (registered in Hyderabad) AC bus and paid Rs.100 as charges. He hired a porter (Un registered) at railway station to carry his luggage and paid him Rs.200, He purchased a Magazine from a platform stall (registered) and paid Rs.100. He boarded the train and when asked for food the waiter said that the food will be boarded in Balharshah, He purchased food from IRCTC (Registered in Mumbai) at Balharshah for Rs.2000. In the early morning Mr. Kumar was given breakfast free of cost. He purchased a breakfast from platform near Nagpur for RS.100 and donated to a beggar in the train.

Mr. Kumar reached Nagpur Railway Station at 9:00 AM , He booked a metered Taxi to his friend's place for Rs.500 , In between he has stopped in a fruit shop(registered) and purchased a packed basket of fruits (Bananas , Figs , Apples and Almonds (Dry fruit)) for Rs.2,000 . In the meantime his mobile phone validity has expired so, he has made online recharge (Company registered in Hyderabad) for Rs.1,000. He stopped in between in a Toy shop (registered) and purchased Toys for his friends daughter and paid Rs.10, 000 (assume GST 18%). He reached his friends house and had Lunch with his friend. He booked flight tickets (From M/s AB carriers, registered in Kolkatta) as below:

- a) Flight Ticket with return journey from Nagpur to Jaipur ;
- b) Jaipur to Hyderabad and Paid Rs.25,000-00 (Rs : 10,000 , Rs.15,000)
- c) Flight Ticket with return journey for his friend from Nagpur to Jaipur , Jaipur to Nagpur and Paid Rs.20,000-00 (Rs : 10,000 , Rs.10000)

Mr. Kumar along with his friend has reached the Nagpur Airport in his friend's car and purchased parking Ticket for his friends Car for Rs.500 for 2 days. They then entered the airport and as the flight to Jaipur was delayed by 1 hours , He visited a bar(registered) and purchased a Alcoholic drink for Rs.2000 and they got into the flight (Operator registered in Kolkatta) and during the travel purchased in flight internet for 1 hour, paying Rs.200 , and Rs.1000 for bag and Rs.200 for Food (Both boarded at Gangtok) They de boarded the flight at Jaipur ; Mr. Kumar's friend sent a car for them , They reached the marriage venue and collected the gift ordered online for their friend and attended marriage. Meanwhile Mr. Kumar booked a hotel room in Jaipur for night stay through bookmyroom website (registered in delhi) and paid Rs.10,000 (exclusive of Rs.500 website commission). Next day they reached the Jaipur airport by Rajasthan Transport non AC bus and paid Rs.1000 and boarded the flights and reached destinations. (All values mentioned are excluding tax)

Please arrive at the GST paid by Mr. Kumar to different Governments and different taxes, clearly mentioning place of supply in each case.

Event	Local of supplier	Place of Supply	Tax	Value	Rate of Tax	IGST	T GST	M GST	R GST	CGST
Supply of Mobile Phone	Karnataka	Rajasthan	IGST	10000	12	1200				
Travel by railways AC class	Telangana	Telangana	T GST , CGST	3000	5		75			75
Travel by AC Bus	Telangana	Telangana	T GST , CGST	100	5		2.5			2.5
Hiring of porter	Telangana	Telangana	Unreg	200	Nil		0			0
Purchase of magazine	Telangana	Telangana	T GST , CGST	100	Nil		0			0
Supply of food in Train	Maharastra	Telangana	IGST	2000	5	100		0		0
Supply of Breakfast	Maharastra	Maharastra	IGST	100	5	0		2.5		2.5
Supply of Breakfast	Maharastra	Telangana	IGST	0	5	0				
Travel by metered taxi	Maharastra	Maharastra	M GST , CGST	500	Nil			0		0
Purchase of fruit basket	Maharastra	Maharastra	M GST,CGST	2000	12			120		120
Recharge of Mobile Phone	Telangana	Telangana	T GST , CGST	1000	18		90			90
Purchase of Toys	Maharastra	Maharastra	M GST,CGST	10000	18			900		900
Booking of Flight Tickets										
Nagpur to Jaipur	Westbengal	Maharastra	IGST	10000	5	500				
Jaipur to Hyderabad	Westbengal	Rajasthan	IGST	15000	5	750				
Nagpur to jaipur	Westbengal	Maharastra	IGST	10000	5	500				
Jaipur to Nagpur	Westbengal	Rajasthan	IGST	10000	5	500				

Payment of parking charges	Maharastra	Maharastra	M GST,CGST	500	18			45		45
Purchase of Alcoholic drink	NA	NA	NA	2000	NA					
Supply of inflight internet	Westbengal	Maharastra	IGST	200	18	36				
Supply of inflight food	Westbengal	Maharashtra	IGST	200	5	10				
Supply of Bag	Westbengal	Sikkim	IGST	1000	12	120				
Booking of Hotel room	Rajasthan	Rajasthan	R GST, CGST	10000	18				90	90
Payment of commission	Delhi	Telangana	IGST	500	18	90				
Travel by Non AC bus	Rajasthan	Rajasthan	R GST, CGST	1000	Nil				0	0
				89400		3806	167.5	1067.5	90	1325

1) Mr. A an importer located in Chennai taken some repairs and maintenance service from Mr. C located in Dubai. The Location of machinery is in Chennai. The supply of service by Mr. C to Mr. A is said to be:

- a. Export of service
- b. Import of service
- c. Inter-state supply of service
- d. both b & c above

ABC Laundry (registered in Nagpur) provide laundry services to various customers who are unregistered under GST. The addresses of such customers are also not available in records of ABC Laundry. Determine Place of Supply will be:

- a. location of recipient of service
- b. location of supplier of service – Nagpur
- c. location of such person
- d. none of the above

Mr. X (a supplier registered in Uttar Pradesh having principal place of business at Noida) asks Mr. Y of Ahmedabad, Gujarat to deliver 50 washing machines to his buyer Mr. Z at Jaipur, Rajasthan. what is the places of supply

- a) Noida
- b) Ahmedabad
- c) Jaipur
- d) none of the above

Mr. A (New Delhi) has leased his machine (cost ` 8,00,000) to Mr. B (Noida, Uttar Pradesh) for production of goods on a monthly rent of ` 40,000. After 14 months Mr. B requested Mr. A to sell the machine to him for ` 4,00,000, which is agreed to by Mr. A. Determine place of supply

- a) location of Mr. A New Delhi
- b) location of Mr. B Noida, Uttar Pradesh
- c) location of Machine Noida,
- d) none of above

Where will be the place of supply of goods supplied in a train which is heading towards Delhi From Thiruvananthapuram if the goods were taken on board from Coimbatore?

- a. Thiruvananthapuram – kerala
- b. Coimbatore- Tamil Nadu
- c. Delhi
- d. none of the above

Ms. P (New Delhi) boards a New Delhi-Kolkata flight to attend a business meeting at Kolkata. She buys lunch in the flight. The food items were loaded into the aircraft at New Delhi. The Airlines is registered in New Delhi and Kolkata. Determine POS

- a) New Delhi
- b) Kolkata
- c) both a& b
- d) None of the above

R.com Ltd. is having its registered office at New Delhi. It purchases huge generator set from Cummins Ltd. which is located in Pune. R.com Ltd. wants to install this generator set at his branch office located in Pune. The place of supply in this case shall be:

- a. New Delhi –being registered place of R.com Ltd.
- b. Pune – being the place of installation of generator set
- c. Pune – being the place of supplier
- d. Both b & c above

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

- a) New Delhi
- b) kota
- c) Jaipur
- d) None of the above

Ms. S, an unregistered person, (New Delhi) is travelling from New Delhi to Kanpur, Uttar Pradesh in a train. The train starts at New Delhi and stops at three stations before reaching Kanpur. The food items were loaded into the train at Aligarh (Uttar Pradesh)2nd station. Ms. S buys dinner on board the train. Determine POS

- a. New Delhi
- b. Kanpur
- c. Aligarh
- d. none of the above

Mr, A is selling a product for Rs.1,050 inclusive of GST. Rate of CGST and SGST will be 2.5% each. Determine the value of supply.

- a. INR 1,000
- b. INR 1,025
- c. INR 1,050
- d. None of the above

Varun purchased certain goods worth INR 17,000 from Dushyant foods Pvt. Ltd. As a matter of security, Varun made a request to the supplier to provide for an additional packaging on the given item for safe transportation which cost around INR 1500. The supplier charged value of the additional packaging separately after the supply was made. What is the final value of such supply made?

- a. INR 17000
- b. INR 18500
- c. INR 15500
- d. None of the above

Determine the value of taxable supply as per provisions of Section 15 of the CGST Act, 2017? Contracted value of supply of goods (including GST @ 18%) ` 11,80,000 The contracted value of supply includes the following :

- 1) Cost of Primary Packing ` 25000
 - 2) Cost of protective packing at recipients request for safe transportation ` 15,000
- a) ` 10,00,000
 - b) ` 11,80,000
 - c) ` 11,55,000
 - d) ` 11,40,000

Determine the value of taxable supply as per provisions of section 15 of the CGST Act, 2017?

Contracted value of supply of goods (including GST @ 18%) ` 11,00,000

Not included in above are:

- i) Commission paid to agent by recipient on instruction of supplier ` 5,000
- ii) Freight and insurance charges paid by recipient on behalf of supplier ` 75,000

- a) ` 11,00,000
- b) ` 11,80,000
- c) ` 10,00,000
- d) ` 11,75,000

Mr. A sells the goods to Mr. B for Rs.20,000 on 1st April, 2018 and allows him a credit period on 15 days post that penalty of Rs.10 per day shall be levied on the same. Mr. B makes a payment of Rs.20,000 on 30th April, 2018 and Mr. A agreed for the same. What shall be the value on which tax shall be levied?

- a. Rs.20,000
- b. Rs.20,150
- c. Rs.20,300
- d. Any of the above