

Time: 3 Hours

Total Marks: 100

Note:

- (1) All questions are compulsory. Select appropriate internal options in the question.
- (2) Figures to the right indicate full marks allotted to the question.
- (3) Working Notes should form the part of your answer.
- (4) Calculate figures up to two decimal points, wherever required.
- (5) Provisions of GST Act as on 1-4-2025 have to be considered. Amendments made to the Act thereafter are to be ignored.
- (6) Use of Simple Calculator is allowed.

Q1 (A) Select the most appropriate option and rewrite the full sentence: (Any 10) (10)

1. GST stands for _____.
(a) Goods and Supply Tax (b) Government Sales Tax
(c) Goods and Services Tax (d) Good and Simple Tax
2. Which of the following specifies activities to be treated as a "supply" even if made without consideration?
(a) Schedule I of the CGST Act (b) Schedule II of the CGST Act
(c) Schedule III of the CGST Act (d) Section 11 of the CGST Act
3. Which of the following taxes is levied on the import of goods into India?
(a) CGST (b) SGST
(c) IGST (d) CGST and SGST
4. What is the aggregate turnover threshold in the preceding financial year for opting into the Composition Scheme for "Special Category States" (excluding Himachal Pradesh and Jammu and Kashmir)?
(a) 25 lakhs (b) 50 lakhs
(c) 75 lakhs (d) 1.5 crore
5. Which of the following is currently exempt from GST?
(a) Letting out of immovable property for commercial use
(b) Services by way of renting of residential dwelling for use as residence to an unregistered person
(c) Letting out of any residential property for use as a hotel
(d) None of the above
6. The Place of Supply in case of the installation of an elevator (lift) is _____.
(a) Where the movement of the elevator commences
(b) The registered office of the supplier
(c) The location where the installation of the elevator is made
(d) The address of the recipient on the invoice
7. As per Section 15 of the CGST Act, 2017, subsidies provided by the Central or State Governments _____.
(a) Shall be excluded from the value of taxable supply
(b) Shall be included in the value of taxable supply
(c) Require no adjustment to the transaction value
(d) Are taxable at a special rate of 5 percent

8. An E-commerce operator (required to collect Tax at Source) is required to obtain registration _____.
(a) Compulsorily, irrespective of the threshold limit
(b) Only if the aggregate turnover exceeds 20 lakhs
(c) Only if located in North-Eastern states
(d) Only if they deal in exempted goods
9. Payments made through a challan (GST PMT-06) will be credited to which of the following?
(a) Electronic Tax Liability Register (b) Electronic Credit Ledger
(c) Electronic Cash Ledger (d) All of the above
10. Gifts by an employer to an employee shall not be treated as a supply of goods or services provided the value of such gifts in a financial year does not exceed _____.
(a) Rs. 5,000 (b) Rs. 20,000
(c) Rs. 50,000 (d) Rs. 1,00,000
11. Which GST model has been adopted in India?
(a) Australian Model (b) Bagchi-Poddar Model
(c) Dual Model (Canadian-style) (d) American Model
12. GST is currently not levied on which of the following?
(a) Alcoholic liquor for human consumption
(b) Five specified petroleum products
(c) Sale of land and completed buildings (Schedule III)
(d) All of the above
- Q1 (B) State whether the following statements are True or False: (Any 10) (10)**
1. GST is a form of Direct Tax in India.
 2. The GST law applies exclusively to the supply of goods.
 3. In a Composite Supply, the tax rate of the "Principal Supply" is applied to the entire bundle.
 4. A Mixed Supply is taxed at the highest rate of tax applicable to any of the individual supplies in that bundle.
 5. Supplies made to a Special Economic Zone (SEZ) unit or developer are treated as "Zero-Rated Supplies."
 6. A registered person making a taxable supply is mandatorily required to issue a Tax Invoice.
 7. To avail Input Tax Credit (ITC), the tax charged in respect of the supply must have been actually paid to the Government by the supplier.
 8. Central Excise Duty is one of the taxes that was subsumed into GST.
 9. Generation of an E-way bill is optional for the movement of goods exceeding the prescribed value.
 10. A supply made without consideration can never be taxable under the GST Act.
 11. The supply of all agricultural produce is subject to the levy of GST.
 12. Integrated Goods and Services Tax (IGST) is levied on the Intra-State supply of goods or services.

Q. 2. A) Mr. Manish Deshmukh provides you with the following information for the month of June 2025: (10)

Particulars	Amount Rs.
Rent received from letting out commercial shop	6,00,000
Rent received from residential house used for residence	2,40,000
Legal consultancy services provided to a company	3,50,000
Interest received on savings bank account	80,000
Coaching services provided for professional course (CA Foundation)	1,20,000
Transport of passengers by AC bus	2,00,000
Services provided as classical music performance	1,20,000

Compute the value of taxable services and the GST payable. All amounts are exclusive of GST. Rate of CGST 9% and SGST 9%.

AND

Q.2. B) Determine the Time of Supply of Goods in each of the following cases as per the provisions of GST Act. (10)

Sr. No.	Date on which goods are made available (A)	Date of Invoice (B)	Date of Receipt of Payment (C)
1	02-04-2025	01-04-2025	03-04-2025
2	18-05-2025	22-05-2025	20-05-2025
3	25-06-2025	25-06-2025	15-06-2025
4	30-07-2025	02-08-2025	31-07-2025
5	12-08-2025	10-08-2025	18-08-2025
6	05-09-2025	09-09-2025	06-09-2025
7	20-10-2025	20-10-2025	15-10-2025
8	14-11-2025	18-11-2025	16-11-2025
9	09-12-2025	05-12-2025	12-12-2025
10	22-01-2026	20-01-2026	25-01-2026

OR

Q.2. C) Classify the following activities as Taxable Supply and Non-Taxable Supply: (10)

Particulars	Amount (₹)
Salary received from employer	1,20,000
Renting of property for commercial use	10,25,000
Transport facility provided by a school to students	3,00,000
Commission earned on sale of rice	10,00,000
Interest earned on bank deposits	2,20,000
Implementation of software services	2,00,000
Hotel accommodation charged at ₹700 per day	2,50,000
Warehousing services of agricultural produce	3,50,000
Coaching services provided for IIM entrance exams	1,00,000
Income from trading in derivatives (margin)	4,50,000

AND

Q.2. D) Determine Time of Supply in each of the following cases as per the provisions of GST Act. (10)

Sr. No.	Date of Supply of Services (A)	Date of Invoice (B)	Date of Receipt of Payment (C)
1	01-04-2025	30-04-2025	28-04-2025
2	15-05-2025	20-06-2025	18-06-2025
3	20-06-2025	15-07-2025	10-07-2025
4	10-07-2025	20-08-2025	22-08-2025
5	25-08-2025	20-09-2025	15-09-2025
6	05-09-2025	20-10-2025	25-10-2025
7	12-10-2025	10-11-2025	05-11-2025
8	20-11-2025	22-12-2025	18-12-2025
9	08-01-2026	12-01-2026	15-01-2026
10	18-02-2026	30-03-2026	20-03-2026

Q.3.(A) Determine the place of Supply in following cases with reasons: (10)

1. Mr. Sohail, a travel agent registered in Thane, books a tour of famous Indian cities for Singapore residents.
2. Ms. Megha of Mumbai boards a Mumbai-Kolkata flight to attend a business meeting at Kolkata. She buys lunch in the flight. The food items were loaded into the aircraft at Mumbai.
3. Mr. Gaurav an architect from Mumbai, provides professional services to Mr. Saurav of U.K. in relation to his property located in Pune.
4. Zee Events, an event management company at Goa, organises an award function for Sony Company, registered in Raipur.
5. Mr. Ganesh of Gujrat purchased a 'Titan Watch' from a shop in Nasik

AND

Q. 3 (B) From the Following details calculate Net GST Liability. (10)

Mr. Kartik a registered dealer in the state of Maharashtra provides you with the following details for the month of March, 2026.

Opening Balance in Electronic Credit Ledger as on 1st March, 2026.
IGST – Rs. 60,000 CGST – Rs. 52,500 SGST – Rs. 55,500

Transactions during the month	Amount (Rs.)
Sold goods @ 12 % GST to Akash in Amritsar (Punjab)	15,00,000
Purchased Goods @ 12% GST from Mumbai	3,75,000
Provided services @ 18% GST to Pravin in Pune	5,62,500
Availed services / Inward supplies @ 5% GST from Goa	6,00,000

OR

Q. 3 (C) Determine the place of Supply in following cases with reasons: (10)

1. Mr. Rakesh having registered office in Rajkot, Imported goods into India from Dubai, which were received at Pune Airport.
2. Mr. Santosh of Sangli, Maharashtra sells 100 Washing Machines to M/s Ishan of Indore, Madhya Pradesh for delivery at his registered address in Indore.
3. Mr. Ninad of Nagpur, goes to Kerala to avail plastic surgery services.
4. Mr. Piyush of Pune installed an elevator in Bengaluru.
5. M/s Kshitij Consultants from Kota impart GST training at Pune to accounts and finance employees of M/s Asha Ltd., which is registered at Ahmedabad.

AND

Q. 3 (D) From the Following details calculate Net GST Liability. (10)

Mr. Atul, a registered dealer in the state of Maharashtra provides you with the following details for the month of January, 2026.

Opening Balance in electronic credit ledger as on 1st January, 2026.

IGST – Rs. 40,200 CGST – Rs. 24,000 SGST – Rs. 30,000

Transactions during the month	Amt (Rs.)
Sold goods @ 5 % GST to Govind in Goa	12,00,000
Sold goods @ 12 % GST to Nagnath in Nanded	11,00,000
Purchased Goods @ 12% GST from Satara	2,00,000
Provided services @ 18% GST to Lokesh in Ludhiana (Punjab)	2,90,000
Provided services @ 18% GST to Nishant in Nagpur	1,50,000
Availed services / Inward supplies @ 5% GST from Rajasthan	4,00,000

Q.4 A) M/s Chaitanya Ltd., a manufacturing concern in Rajasthan is a registered dealer and wants to opt for composition scheme. It furnishes you with the following information for the financial year 2024-25. **(10)**

Kindly advise:

- a) Are they eligible to opt for the composition scheme in the financial year 2025-26?
b) If yes, then calculate their composition tax liability (SGST @ 0.5% and CGST @ 0.5%)

The break-up of supplies is as follows:

Particulars	₹
Intra-state supplies of goods to Mr. Shree @ 18% GST	29,50,000
Intra-state supplies of goods to Mr. Ali @12% GST	31,36,000
Intra state supplies which are wholly exempt under section 11 of CGST Act, 2017	33,33,000
Value of inward supply on which tax is payable under Reverse Charge Mechanism	55,55,550
Intra-state supplies made which are chargeable to GST at Nil rate.	66,60,600

All amounts are inclusive of GST.

AND

Q.4 B) Mr. Raftar entered into a contract with Mr. Mandar for supply of Goods. (10)

Particulars	₹
Value of Goods (Including GST @ 12%)	26,88,000
Taxes other than CGST/SGST/IGST charged separately	2,15,500
Expenses incurred by Mr. Raftar	
a. Packing charges	34,000
b. Commission	17,250
c. Testing charges	12,750
Other information:	
a. Subsidy received from Central Government	2,58,000
b. Subsidy received from NGO	2,12,000
c. Expenses incurred by Mr. Mandar on behalf of Mr. Raftar: Transport Charges	70,000

Calculate Value of Supply as per section 15 of CGST Act. Also, calculate GST Payable.

OR

Q.4 C) In following cases determine with reason whether assessee is required to get registered under GST or not: (10)

1. Jaspreet, a trader in Punjab supplies taxable goods and services only within the state. Her Aggregate Turnover is ₹ 25 lakhs in the month of June 2025.
2. Mandar, a businessman situated in Kanpur, supplies taxable goods worth ₹ 55 lakhs to Karnataka.
3. Yuvraj supplies agricultural produce cultivated by him. His Total Aggregate Turnover during F.Y. 24-25 is ₹ 40 lakhs.
4. Ankit from Nagaland is a casual taxable person who wants to make taxable supply of ₹ 15 lakh to Harshit of Mumbai.
5. Celina, a non-resident person, supplies taxable goods worth ₹ 10 lakhs in Delhi.

AND

Q.4 D) Mr. Manoj sold Equipment worth ₹ 35,40,000 inclusive of GST at 18% to Mr. Roshan. Installation charges of ₹ 40,000 was paid separately.

A subsidy of ₹ 4,40,000 was received from Merchant Association

A subsidy of ₹ 8,00,000 was received from Maharashtra State Government.

Further Mr. Manoj charged ₹ 45,000, for delay in payment by Mr. Roshan.

Calculate value of supply as per provision section 15 of CGST Act, 2017. Also calculate GST payable. (10)

Q5 (a) Explain the key reasons for implementation of GST. (10)

(b) Enumerate the categories of person liable for compulsory registration. (10)

OR

Q5. Write a short note on any Four of the following: (20)

1. Non-resident Taxable Person
2. Composite Supply.
3. Aggregate Turnover.
4. Mixed supply.
5. Time of supply of services.
6. Intra-state supply and Inter-State Supply.