V Semester B.Com. Examination, January/February 2026
(NEP)
COMMERCE
5.6A : GST – Law and Practice (Vocational – 1)

Time : 2½ Hours Max. Marks : 60

Instruction : *Answers should be written* ***completely*** *in* ***English*** *or in* ***Kannada****.*

SECTION – A

Answer **any 6** sub-questions. **Each** sub-question carries **2** marks. **(6×2=12)**

1. a) Give the meaning of aggregate turnover.

   b) What is countervailing duty ?

   c) Mention any two advantages of GST.

   d) Give the meaning of input tax credit.

   e) What do you mean by Mixed supply ?

   f) How do you determine the time of supply in case of vouchers ?

   g) Name any 2 exempted goods/services from GST.

   h) What is Assessable value in customs ?

SECTION – B

Answer **any 3** questions. **Each** question carries **4** marks. **(3×4=12)**

2. Write a note on ineligible input tax credit.

3. State the objectives of implementing GST in India.

4. Determine the time of supply of goods in each of the following independent cases in accordance with provisions of section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Sl. No.	Date of removal	Date of issue of invoice	Date when goods made available to recipient	Date of receipt of payment
1	10-04-2025	04-04-2025	06-04-2025	10-04-2025
2	03-08-2025	08-08-2025	04-08-2025	25-09-2025
3	09-07-2025	06-05-2025	15-05-2025	01-07-2025
4	01-09-2025	02-09-2025	05-09-2025	30-09-2025

5. Fieldcraft Transport company imported Rolls Royce car for the purpose of providing output services by way of transportation of passengers. Following are the cost and other details.

Particulars	Amount (₹)
Cost of vehicle (Assessable Value)	3,00,00,000
Rate of basic custom duty	10%
Social Welfare Surcharge	10% of BCD
IGST	28%

Calculate total custom duty payable.

6. M/s. Mohith Enterprises is a registered dealer in Bengaluru. From the following details, calculate output GST liability. The rate of GST applicable is 18%.

a) Sales made to a registered dealer in Mysore ₹ 10,50,000.

b) Sales made to a registered dealer in Hassan ₹ 8,20,000.

c) Goods transfer to a branch in Tumkur ₹ 2,00,000.

The following are the returns made by the dealers.

a) Goods returned from dealer of Mysore ₹ 1,00,000 within two months.

b) Goods returned from dealer of Hassan after 7 months ₹ 20,000.

SECTION – C

Answer **any 3** questions. **Each** question carries **12** marks. **(3×12=36)**

7. What is Goods and Services Tax (GST) ? Explain the salient features of Goods and Services Tax implemented in India.

8. Write a note on the following :
   a) Structure of GST Council.
   b) Reverse charge mechanism.

9. Sakshi Limited., imported certain machinery from USA, at Mangalore port, at FOB of 50,000 $. The other details are as follows :
   a) Packing charges : $ 11,000.
   b) Sea freight to Mangalore – Indian port : $ 14,000.
   c) Transit insurance : $ 5,000.
   d) Design and development charges paid to a consultant in USA by importer : $ 4,500.
   e) Selling commission to be paid by the Indian importer : ₹ 2,500.
   f) Rate of exchange announced by RBI : ₹ 78.50 per $.
   g) Rate of exchange notified by the Central Board of Indirect Taxes and Customs : ₹ 80 per $.
   h) Rate of basic custom duty : 10% and IGST 18%.

   Compute the assessable value of the imported machinery, the customs duty payable and landed value of the machinery under Customs Act, 1962.

10. M/s Archana Enterprises is a registered dealer in Karnataka provides the following services for the month of June, 2025. Compute the value of taxable services and GST liability for the Month June, 2025. Rate of GST 18%.

Particulars	Amount (₹)
1. Speed post services	3,00,000
2. Services provided to RBI	1,50,000
3. House given on rent for residential purpose	1,20,000
4. Services rendered to UNO	3,45,000
5. Secretarial auditing	2,50,000
6. Services rendered within Indian territorial water	2,25,000
7. Aerial advertising	1,55,000
8. Services relating to protect welfare of farm labour	45,000
9. Value of free services rendered to friends	1,75,000
10. Services by way of training/coaching in recreational activities	2,50,000

11. A dealer in Bengaluru agreed to supply 20 computer systems to a dealer in Tumkur in the month of August 2025 on following terms :-

Particulars	Amount in ₹
Price of each CPU supplied (exclusive of GST at 18%)	40,000
Price of each Desktops Supplied (inclusive of GST at 12%)	15,680
Packing for transportation	4,000
Transport charges to recipient place charged separately in invoice	8,000
Commission paid to the agents to fix up agreement for the sale these	8,000
Late fee charged to buyer for the delayed payment	4,000
Subsidy received from an NGO which was directly linked to price of goods	50,000
Subsidy received from Government which was directly linked to price of goods	20,000

The dealer supplied following essential items along with the CPU :

i) 20 keyboards supplied along with the computers costing ₹ 450 each and rate of GST applicable is 12%.

ii) 20 Mouses supplied along with the computers costing ₹ 250 each and rate of GST applicable is 12%.

iii) Cost of operating software's supplied for all the systems ₹ 25,000, rate of GST applicable to Software's 5%.

iv) Special discount of ₹ 8,000 for is given, if advance of ₹ 2,00,000 is paid with order. The buyer has paid the advance with the order.

Find the Transaction value and the GST liability for the month of August, 2025.

ಕನ್ನಡ ಆವೃತ್ತಿ

ವಿಭಾಗ – ಎ

ಯಾವುದಾದರೂ **6** ಉಪ–ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. **ಪ್ರತಿ** ಉಪ–ಪ್ರಶ್ನೆಯೂ **2** ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ. **(6×2=12)**

1. a) ಒಟ್ಟು ವಹಿವಾಟಿನ ಅರ್ಥವನ್ನು ನೀಡಿ.

b) ಕೌಂಟರ್‌ವೇಲಿಂಗ್ ಡ್ಯೂಟಿ ಎಂದರೇನು ?

c) ಜಿಎಸ್‌ಟಿಯ ಯಾವುದಾದರೂ 2 ಅನುಕೂಲಗಳನ್ನು ತಿಳಿಸಿ.