NP – 971

VI Semester B.B.A. Examination, June/July 2026
(NEP)
BUSINESS ADMINISTRATION
6.6(a) : Goods and Services Tax (Vocational – 2)

Time : 2½ Hours　　　　Max. Marks : 60

Instruction : *Answer should be written completely in* ***English*** *only.*

SECTION – A

Answer **any six** sub-questions, **each** sub-question carries **two** marks. **(6×2=12)**

1. a) Mention the types of tax.
   b) Give any 2 examples of goods exempted from GST.
   c) What is composite supply ?
   d) Expand ITC and SEZ.
   e) How do you treat the goods rejected after 6 months while computing taxable supply ?
   f) What is forward charge ?
   g) What is meant by time of supply ?
   h) What do you mean by annual returns ?

SECTION – B

Answer **any three** questions, **each** question carries **four** marks. **(3×4=12)**

2. State any difference between direct and indirect taxation.
3. Calculate GST payable by a registered dealer in Bangalore from the following details. The rate of GST applicable is 12%.
   1) Sales made to a registered dealer in Dharwad Rs. 5,25,000.
   2) Sales made to a registered dealer in Karwar Rs. 4,10,000.
   3) Goods transfer to a branch in Mysore Rs. 1,00,000.

   The following are the returns made by the dealer.
   a) Goods returned from dealer of Dharwad Rs. 50,000 within one month.
   b) Goods returned from the dealer of Karwar after 8 months Rs. 10,000.

P.T.O.

4. Miss Shaik Fathima (registered dealer) is a trader in Mumbai and she has purchased certain goods from Karnataka for Rs. 3,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the state of Maharashtra for Rs. 6,00,000 plus GST @ 12% and the rest of the product sold to a unit situated in SEZ in Mumbai for Rs. 4,50,000. Compute the net output tax payable.

5. The Kamat Hotel Group of companies provided the following services within the state of Kerala from its various establishments. Compute the amount of GST payable for the month of December 2025.

1)	Supply of food or drink in restaurant not having AC facilities @12% GST	40,000
2)	Supply of food or drink in restaurant having license to serve liquor @18% GST	1,00,000
3)	Renting of hotels rooms @18% GST	2,35,000
4)	Supply of food or drink in outdoor catering @12%	1,70,000

6. From the following information of Mourya Co. for the month of October 2025.

   a) Purchase of raw material A from a supplier in Mysore Rs. 3,00,000 at 5% GST.

   b) Sales of MICO Co. for the month of October are as follows :

      i) Sales of Rs. 9,00,000 within the state at 18% GST.

      ii) Sales of Rs. 9,00,000 within the state at 12% GST.

   Compute eligible input tax credit and GST payable for the month of October 2025.

SECTION – C

Answer **any three** questions, **each** question carries **twelve** marks. **(3×12=36)**

7. Explain the composition, powers and functions of GST council.

8. 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 October and which is the last date to upload it in credit ledger.

Sl. No.	Particulars	Rs.
1.	Product "P" sold to a dealer in Bangalore, rate of GST notified to this product is 18%	2,00,000
2.	Product "Q" sold to a dealer in Mysore, rate of GST applicable @ 12%	70,000

3.	Product "R" @ nil rate of GST sold to dealer in Pondicherry	2,50,000
4.	Product "S" @ 5% GST sold to a dealer in Jammu and Kashmir	2,80,000
5.	Product "T" @ 28% GST sold to a unregistered dealer within the state	1,20,000
6.	Product "U" rate of GST notified is 12% sold to a SEZ developer in Bangalore	4,00,000
7.	Product "V" sold to a dealer in union territory rate of GST notified is 18%	3,00,000
8.	Product "W" which exempted from GST is sold to a register dealer to Pune	5,00,000
9.	Product "X" exported to China; the GST rate notified by GST notified to this product for the product is 28% if it is India	2,00,000
10.	Product "Y" sold to a unit of SEZ in Mysore the rate of GST notified to this product is 12%	6,00,000

9. A dealer in Mysore, agreed to supply 10 computer systems to a dealer in Bangalore in the month of August 2025 on the following terms.

Sl.No.	**Particulars**	**Rs.**
1.	Price of each CPU supplied (Exclusive of GST @ 18%)	20,000
2.	Price of each Desktop supplied (Inclusive of GST@28%)	7,840
3.	Packing for transportation	2,000
4.	Transport charges to recipient place charges separately in invoice	4,000
5.	Commission paid to agent to fix up agreement for the sale	4,000
6.	Late fee charged to buyer for delayed payment	2,000
7.	Subsidy received from an NGO which was directly linked to price of goods	25,000
8.	Subsidy received from Government which was directly linked to price of the goods	10,000

The dealer supplied following essential items along with CPU.

1) 10 Keypads supplied along with the laptop costing Rs. 400 each and rate of GST applicable is 12%.
2) 10 Mouse supplied along with laptop costing Rs. 500 each and rate of GST applicable is 12%.
3) Cost of operating software supplied for all systems Rs. 20,000, GST rate applicable to software in 5%.
4) Special discount of Rs. 5,000 is given, if advance of Rs. 1,00,000 is paid with the order. The buyer has paid the advance with the order.

Find out the transaction value and GST payable for the month of August 2025.

10. From the following details compute the value of taxable services and services liability for the month of September 2025.

Sl. No.	Particulars	Rs.
1.	Services provided by foreign diplomatic mission	12,00,000
2.	Aerial advertising	10,00,000
3.	Services by way of private tuitions	1,60,000
4.	Speed post services	1,40,000
5.	House given on rent for residential purpose	1,00,000
6.	Value of free services rendered to friends	4,00,000
7.	Services rendered to UNO	10,00,000
8.	Certification for exchange control purpose	2,00,000
9.	Secretarial auditing	50,000
10.	Fee act as a liquidator	6,00,000

11. Mr. Chandragupta a registered dealer submits the following information for the month November 2025.

Particulars	Amount (Rs.)	Rate of GST
Details of Purchase :		
1) Raw-material 'A' purchased from another state	12,00,000	5%
2) Raw-material 'B' purchased within state	40,00,000	12%
3) Raw-material 'C' purchased from USA costing Rs. 10,00,000 (including BCD@10% i.e, 1,00,000/- and including of IGST)	12,98,000	18%
4) Raw-material 'D' purchased within the state from a dealer who opted for composition scheme	8,00,000	2%
Details of Sales :		
1) Sale of goods purchased from interstate purchase to a person of Hyderabad	30,00,000	5%
2) Goods sold to an unregistered dealer of Mangalore	75,00,000	12%
3) Sale of goods to a dealer in union territory, produced from raw material 'B'	12,00,000	18%
4) Sale of goods to a registered dealer in Belagavi	10,00,000	28%

Note : The purchases and sales given above do not include GST. Compute the amount of GST payable.