



# SOMAIYA

## VIDYAVIHAR UNIVERSITY

Dr. Shantilal K. Somaiya School of Commerce and Business Studies

### QUESTION PAPERS

BRANCH: Bachelor of Commerce	SEM: IV
	APR-2025

Sr. No.	Subject	Available
1.	Indirect Tax	
2.		
3.		
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**SOMAIYA**  
VIDYAVIHAR UNIVERSITY



**April 2025**

**Examination: End Semester Examination April 2025 (UG Programmes)**

Programme code: 01		Class:SYBCOM	Semester: IV
Programme: B.COM			
Name of the Constituent College: S K Somaiya College		Name of the Department: Commerce	
Course code:		Name of the Course: Indirect tax	
Duration: 2 Hrs.		Maximum Marks: 60	
Instructions: 1) Figures to the right indicates the full marks.			
2) Use of simple calculator is allowed.			

Q. No.		Max. Marks	CO																
Q.1	<p><b>Explain the following concepts: ( 5 mark each)</b></p> <p>(A) State whether following is Supply of Goods or Supply of Services.</p> <p>(1) M/s Capwala &amp; Co. of Mumbai has commercial premises at M.G Road, Ghatkopar. It let the same to Union Bank Ltd. for Rs. 5,00,000 per month.</p> <p>(2) M/s Janata Developers sold an under construction flat at Virar to Mr. Deshpande for 40 Lakhs before receiving Completion Certificate.</p> <p>(3) Mr. Ram, Mr. Shyam and Mr. Shiv are partners in M/s Devi Sangam &amp; co. at Kashi. They dissolve the partnership with effect from 31/03/2024. There is stock goods which was taken over by them equally.</p> <p>(4) Microsoft Ltd. allows Mr. Shetty to use its brand name for one year for Rs. 1 crore.</p> <p>(5) Satvik Restaurant, situated at Jodhpur serves food to customers at their restaurant gives a-bill of Rs. 1,100 to Mehta family for their lunch.</p> <p>(B) Write a note on Special Audit.</p> <p>(C) Explain the features of GST.</p>	(15)	CO2,3,4																
Q.2	<p>(A) Big Agro Handlers furnishes the following details with respect to the activities undertaken by them in the month of December.</p> <table><tr><th>Particulars</th><th>Amount in</th></tr><tr><td>Supply of farm labour</td><td>58,000</td></tr><tr><td>Warehousing of biscuits</td><td>1,65,000</td></tr><tr><td>Milling of paddy into rice</td><td>68,000</td></tr><tr><td>Renting of vacant land to a stud farm</td><td>1,31,500</td></tr><tr><td>Testing undertaken for seeds</td><td>1,21,500</td></tr><tr><td>Leasing of vacant land to a poultry farm</td><td>83,500</td></tr><tr><td>Processing of raw material to make it fit for production</td><td>3,50,000</td></tr></table> <p>Compute the GST Payable by Big Agro Handlers for the month of December. Assume that the point of supply in respect of all the activities mentioned above falls in the month of December itself and all the amounts mentioned above are exclusive of GST. Rate of CGST @ 9% &amp; SGST @ 9%.</p>	Particulars	Amount in	Supply of farm labour	58,000	Warehousing of biscuits	1,65,000	Milling of paddy into rice	68,000	Renting of vacant land to a stud farm	1,31,500	Testing undertaken for seeds	1,21,500	Leasing of vacant land to a poultry farm	83,500	Processing of raw material to make it fit for production	3,50,000	(08)	CO1
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	(B) Shri Ram Ltd., a registered dealer, furnishes the following information relating to goods sold by it to B Ltd. in the course of intra-State supply.	(07)	CO2																								
	<table><tr><th>Particulars</th><th>₹</th></tr><tr><td>1. Price of the goods</td><td>3,00,000</td></tr><tr><td>2. Municipal tax</td><td>4,000</td></tr><tr><td>3. Inspection charges</td><td>30,000</td></tr><tr><td>4. Subsidy received from Shri Ram Trust (as the product is to be used by a blind association)</td><td>50,000</td></tr><tr><td>5. Late fees for delayed payment (though B Ltd. made late payment but these charges are waived by Shri Krishna Ltd.)</td><td>3,000</td></tr><tr><td>6. Weightment charges [B Ltd. pays to R Ltd. (on behalf of Shri Krishna Ltd.)]</td><td>2,000</td></tr></table> <p>Determine the value of taxable supply (as per GST law) made by Shri Ram Ltd. Items given in (2) to (6) are not considered while arriving at the price of the goods given in (1).</p>	Particulars	₹	1. Price of the goods	3,00,000	2. Municipal tax	4,000	3. Inspection charges	30,000	4. Subsidy received from Shri Ram Trust (as the product is to be used by a blind association)	50,000	5. Late fees for delayed payment (though B Ltd. made late payment but these charges are waived by Shri Krishna Ltd.)	3,000	6. Weightment charges [B Ltd. pays to R Ltd. (on behalf of Shri Krishna Ltd.)]	2,000												
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	<b>OR</b>																										
	(C) Write a note on the term “Consideration” under GST.	(07)	CO1																								
	(D) Distinguish between composite supply and mixed supply with examples.	(08)	CO1																								
Q.3	(A) Ms. Prerna, registered in state of Rajasthan provides following details for the month of January. Calculate net Tax Liability for the month of January. Opening Balance in Electronic Credit Ledger as on 1st January IGST - 50,000 CGST – 2,000 SGST- 20,000 Transactions during the month : <table><tr><th>Particulars</th><th>₹</th></tr><tr><td>Sold Goods @ 18 % GST to Suraj in Jaipur</td><td>4,00,000</td></tr><tr><td>Sold Goods @ 5% GST to Poonam in Jodhpur</td><td>6,00,000</td></tr><tr><td>Purchased Goods @ 12% GST from Mumbai</td><td>3,10,000</td></tr><tr><td>Provided Services @ 12% GST to Tanay in Kolkata</td><td>4,80,000</td></tr><tr><td>Availed Services @ 5% GST from Kota</td><td>2,20,000</td></tr><tr><td>Inward Supplies @ 18% GST from Ajmer</td><td>1,50,000</td></tr></table>	Particulars	₹	Sold Goods @ 18 % GST to Suraj in Jaipur	4,00,000	Sold Goods @ 5% GST to Poonam in Jodhpur	6,00,000	Purchased Goods @ 12% GST from Mumbai	3,10,000	Provided Services @ 12% GST to Tanay in Kolkata	4,80,000	Availed Services @ 5% GST from Kota	2,20,000	Inward Supplies @ 18% GST from Ajmer	1,50,000	(15)	CO2										
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	(B) Discuss the provisions and rules regarding electronic liability Register.	(07)	CO3																								
	(C) Explain the provisions of best judgement assessment.	(08)	CO4																								
Q.4	(A) Ms. Prabha, states the following transactions of her business in Gujarat. Is she liable to get registered under GST? If yes from when? <table><tr><th>Date</th><th>Particulars</th><th>Amount</th></tr><tr><td>02/12/2022</td><td>Goods supplied to Jamnagar</td><td>5,50,000</td></tr><tr><td>04/12/2022</td><td>Services provided to Ahmedabad</td><td>6,80,000</td></tr><tr><td>07/12/2022</td><td>Goods Supplied to Baroda</td><td>3,50,000</td></tr><tr><td>9/12/2022</td><td>Goods purchased from Vapi</td><td>6,00,000</td></tr><tr><td>11/12/2022</td><td>Services availed from Surat</td><td>1,00,000</td></tr><tr><td>15/12/2022</td><td>Services provided to Rajkot</td><td>5,00,000</td></tr><tr><td>18/12/2022</td><td>Goods Supplied to Surat</td><td>8,00,000</td></tr></table>	Date	Particulars	Amount	02/12/2022	Goods supplied to Jamnagar	5,50,000	04/12/2022	Services provided to Ahmedabad	6,80,000	07/12/2022	Goods Supplied to Baroda	3,50,000	9/12/2022	Goods purchased from Vapi	6,00,000	11/12/2022	Services availed from Surat	1,00,000	15/12/2022	Services provided to Rajkot	5,00,000	18/12/2022	Goods Supplied to Surat	8,00,000	(07)	CO3
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	(B) Determine place of supply in given situations and justify with reasons: 1. Naman of Delhi who has a savings bank account with Axis Bank of Delhi gets a DD issued from Axis Bank at Mumbai. 2. M/s. TTML Ltd. based in Delhi, supplied a landline to M/s Speak up, in their office at Agra, Uttar Pradesh. 3. Mr. Pramod of Kerala visits a hotel located in Jaisalmer and stays in the hotel for 5 days. 4. Mr. Kamal residing in Rajasthan, travels by Jet Airlines from Mumbai to Bangalore and gets travel insurance done in Chennai	(08)	CO2
	OR		
	(C) Elaborate the process of registration u/s 25.	(08)	CO2
	((D) Discuss the provisions for furnishing the details of outward supply u/s 37	(07)	CO6