SOMAIYA
VIDYAVIHAR UNIVERSITY

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

QUESTION PAPERS

BRANCH: Minor	SEM: II
ATKT	JUN-2026

Sr. No.	Subject	Available
1.	146UV202 – Corporate Finance II	
2.	Organizational Behavior & Human Resource Management	
3.	Urban & Rural Marketing	
4.	Corporate Accounting	
5.	231UV212 – Indirect Tax I	
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Minor
Sem-II

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April 2026 Examination: End Semester Examination (UG/PG Programmes)			
Programme code: Programme: Minor in Finance		Class: FY	Semester: II/
Name of the Constituent College: Dr. Shantilal K. Somaiya School of Commerce and Business Studies		Name of the Department : Accounting & Finance	
Course Code: 146UV202	Name of the Course: Corporate Finance II		
Duration : 2 Hr.	Maximum Marks : 60		
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3)			

Question No.		Max. Marks	CO
Q.1.	**Answer Following (5 marks each)**	15	
I	Calculate Average Rate of Return from the following details. Cost of Machine – 1,85,000 Expected Life 7 years, Scrap Value - ₹ 5000/-, Tax Rate – 30% Earning Before Tax is as follows. <table><tr><th>Year</th><th>EBT ₹</th></tr><tr><td>1</td><td>1,10,000</td></tr><tr><td>2</td><td>1,20,000</td></tr><tr><td>3</td><td>1,50,000</td></tr><tr><td>4</td><td>2,10,000</td></tr><tr><td>5</td><td>2,30,000</td></tr><tr><td>6</td><td>2,40,000</td></tr><tr><td>7</td><td>2,00,000</td></tr></table>	05	01
II	Monthly sales of Avanti Enterprises are Rs 10, 00,000 in each month from March2025 to June 2025. Half of the sales are in cash and remaining at 1month credit. You are required to calculate the collection from cash sales and credit sales in month of April , May & June 2025	05	02
III	Kaavya Ltd has 10,000 outstanding equity shares and Kainsh Ltd has 6000 equity shares. Earnings per share of Kaavya Ltd is Rs10 whereas Earning per share of Kiansh Ltd is Rs 5. If Kaavya Ltd takes over Kainsh Ltd under a scheme of merger , Determine the swap ratio based on EPS. Also compute how many shares shall be issued by Kaavya Ltd to Kiansh Ltd under the merger scheme?	05	04
Q.2 A.	Explain the various types of mergers with examples in detail.	15	04

OR

Q.2.B. Determine the EVA in the following cases: **05** 03

Net operating assets of Sunil Ltd are Rs. 76, 00,000 with weighted average cost of capital being 10%. The net operating profit after tax is Rs. 8, 40,000.

Q.2.C. P Ltd and Q Ltd are operating in the same business. P Ltd earned a profit of Rs 45000 whereas Q Ltd earned a profit of Rs 75,000. Both the companies employed same capital of Rs 5, 00,000. Determine which company is performing better assuming weighted average cost of capital is 10% per annum for both the companies. **10** 03

Q 3.A X Ltd plan to acquire Y Ltd by way of merger. The merger will take place through exchange of Shares based on market price. Following information is available from Books of X ltd and Y Ltd : **15** 04

Particulars	X Ltd	Y Ltd
Earnings after tax	10,00,000	4,00,000
No of shares	1,00,000	80,000
Price Earnings ratio	10	5

1) Which is the purchasing company and vendor company?
2) Determine the market price per share
3) Current EPS of both companies before merger
4) Who shall pay the purchase consideration to whom and how much assuming exchange ratio is based on MPS?
5) EPS of X Ltd after merger

OR

Q.3.B. Mehta Ltd is planning to buy a new machine costing Rs10,00,000 with annual net profit before tax of Rs. 1,50,000 ; Rs 3,50,000 ; Rs 3,00,000 ; Rs 2,50,000 and Rs 2,00,000 for next 5 years. Assume tax rate 40% and cost of capital at 12% per annum. Determine the Net present value and profitability index of the machine. Take the discounting factor up to 3 decimals while calculations. **15** 01

Q.4.A. Prepare Cash Budget for Jan to March from following details. **15** 02

Particulars	**Jan**	**Feb**	**Mar**
Sales	72,000	97,000	86,000
Materials	25,000	31,000	25,500
Wages	10,000	12,100	10,600
Selling & Distribution overheads	4,000	5,000	5,500
Production Overheads	6,000	6,300	6,000

	Administration Overheads	1,500	1,700	2,000	

a. 50% Sales are cash sales.

b. Asset to be acquired in February for ₹ 40,000.

c. Debtors are allowed a credit period of one month.

d. Sales Commission to be paid @ 2% on cash sales and 5% on amount collected from debtors.

e. Creditors are allowed a credit period of one month.

f. All overheads are to be paid after one month.

OR

Q.4 B A Ltd. is considering purchasing a machine. Two models, Model Alpha and Model Beta are available. Following Details are available. **15** **01**

Expected Cash Inflows are as follows.

Year	Model A	Model B	PVF @10%
1	85,000	75,000	0.909
2	87,000	97,000	0.826
3	90,000	1,27,000	0.751
4	92,000	1,48,000	0.683
5	1,00,000	98,000	0.621
6	1,22,000	96,000	0.564
7	1,00,000	90,000	0.513
8	78,000	70,000	0.467
Cost of Machine	₹ 2,88,000	₹ 3,33,000	
Scrap Value	₹ 8,000	₹ 3,000	

Analyze both models applying Payback period and Net Present Value and provide your recommendations.

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Semester (November 2025 to April 2026) Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code:Minor Programme: Minor in Management	Class: FY	Semester: II
Name of the Constituent College: Dr Shantilal K SomaiyaSchool of Commerce and Business Studies	Name of the Department: Business Studies	
Course Code:	Name of the Course:Organizational Behavior and Human Resource Management	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1) Figure to the right indicate maximum marks		

Question No.		Max. Marks	CO Attainment
Q.1.	Inside Raj Enterprises, a traditional production firm, management has long relied on an autocratic model of Organisational Behaviour, where supervisors closely monitor workers and decisions flow strictly top-down. While this ensured discipline, recent employee surveys reveal low morale, rising absenteeism, and minimal initiative. The HR department introduced team-based work structures to improve productivity, but employees continue to behave as independent groups rather than cohesive teams. Conflicts arise frequently, especially during task allocation, and many employees resist collaboration. Personality assessments using the Big Five Model indicate high conscientiousness but low openness to change, making adaptation difficult. Additionally, informal groups within the organization have begun influencing attitudes, sometimes resisting management decisions. Teams appear stuck between the "forming" and "storming" stages, unable to build trust or shared goals. Management is now considering shifting	15	CO1

	towards a more participative and systems-oriented approach to enhance effectiveness. (a) Analyse the case using concepts of OrganisationalBehaviour, including models of OB, personality, and group dynamics. Suggest measures to improve team effectiveness and organizational performance. (10 Marks) (b) Differentiate between groups and teams, and explain why Raj Enterprises's teams are not functioning as high-performance teams.(5 Marks)		
Q.2.A	A manager adopts a single leadership style for all employees but observes mixed results. Examine how different leadership styles influence employee behaviour and performance.	15	CO2
	OR		
Q.2.B	Employees often complain about lack of time and increased work pressure. Interpret how time management strategies can improve individual and organisational efficiency.	15	CO2
Q.3.A.	An organisation wants to prepare for future workforce requirements but lacks clarity on skill needs. Analyse how HRP process helps in anticipating and managing future human resource needs.	15	CO3
	OR		
Q.3.B.	A company introduces new HR policies but employees resist changes. Examine the challenges faced by HRM and how they can be managed effectively.	15	CO3
Q.4.A.	Discuss the role of incentives and employee benefits in motivating employees. How can organizations design an effective compensation system to balance employee satisfaction and cost efficiency?	15	CO4
	OR		
Q.4.B.	Explain the concept of career planning and its importance in organizations. Discuss career stages and evaluate the role of succession planning in ensuring long-term organizational sustainability.	15	CO4

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Semester (November 2025 to March 2026) Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 07 Programme: BBA	Class: FY/Minor	Semester: II
Name of the Constituent College: S K Somaiya College	Name of the Department: Business Studies	
Course Code:	Name of the Course: Minor in Marketing- Urban & Rural Marketing	
Duration : 2 Hrs.	Maximum Marks : 60	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary		

Question No.		Max. Marks	CO Attainment
Q.1.	**Case Study: Snapdeal – Struggles and Revival in the Indian Online Retail Market** Snapdeal, once one of India's largest online retail platforms, was founded in 2010 and quickly gained a strong foothold by offering a wide range of products, including electronics, fashion, and home essentials. During its peak, Snapdeal was seen as a strong competitor to giants like Flipkart and Amazon. However, by 2016, the platform began to experience significant challenges. Heavy competition, coupled with aggressive discounting by rivals, led to declining market share and a steep down in customer retention. One of Snapdeal's key struggles was its inability to keep up with the technology and logistics advancements that its competitors had made. Amazon and Flipkart invested heavily in building efficient supply chain networks, ensuring quicker deliveries and a better overall customer experience. Snapdeal, on the other hand, faced frequent delivery delays and stock management issues, leading to negative reviews and customer dissatisfaction. The company also suffered from an over-reliance on third-party vendors, which often resulted in inconsistent product quality further hurting its reputation. In addition, Snapdeal's attempt to diversify into too many product categories and ventures caused it to lose focus. It tried to offer everything from high-end electronics to low-cost daily essentials, diluting its brand positioning. Customers who were initially attracted to its deep discount model began migrating to other platforms that provided better service, faster deliveries, and a more user-friendly shopping experience. The lack of clear differentiation left Snapdeal struggling to maintain a loyal customer base. Despite these setbacks, Snapdeal has attempted a turnaround strategy since 2017 by focusing on Tier-2 and Tier-3 cities, offering a value-for-money approach, and targeting price-conscious consumers. The company scaled back its product offerings, streamlined its operations, and invested in improving its customer experience. However, it still faces challenges in regaining its lost market share amidst fierce competition in the Indian e-commerce landscape.	15	CO 2

	Questions: 1. Evaluate the potential of Snapdeal's turnaround strategy. What are the possible risks and benefits of its focus on value-for-money products in smaller cities? How can this approach help Snapdeal regain competitiveness? 2. Give SWOC analysis for above case study.	07 08	
Q.2.A	TATA launched a new hydraulic suspension tractor in order to reduce farmer's efforts. Decide some greater Retail Pricing Strategies they must implement to reduce financial burden on farmers as well.	15	CO 1
	OR		
Q.2.B	A student from business studies conducting academic research based on retail market. Suggest some of the best Retail Market Research Methods to him.	15	CO 1
Q.3.A.	The International retail market is more sustained than Indian retail. Explore the key contrasts between Global vs Indian Retailing.	15	CO 2
	OR		
Q.3.B.	"Har Gaon Hamara" proved an effective a festive treat to all villagers from HDFC, but unable to eradicate rural problems. Help company to understand Problems of Rural Markets and strategies to overcome constraints.	15	CO 3
Q.4.A.	National Highways supports Different Channels of Distribution in Rural India. Emphasize more on sales and distribution in rural regions.	15	CO 4
	OR		
Q.4.B.	Create awareness program by Defining Rural Marketing and its Scope among rural people, also teach them different mass media techniques for promoting rural products.	15	CO 4

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April 2026 Examination: End Semester Examination (UG Programmes)		
Programme code: 02 **Programme: BAF/Minor in Accounting**	**Class:** FY	**Semester:** II
Name of the School: Dr. Shantilal K. Somaiya School of Commerce and Business Studies	**Name of the Department:** Accounting and Finance	
Course Code:	**Name of the Course:** Corporate Accounting I (Minor in Accounting)	
Duration : 1 Hr.	**Maximum Marks : 60**	
Instructions: 1)Draw neat diagrams 2)Assume suitable data if necessary 3) Working notes should form part of your answers		

Question No.		Max. Marks	CO
Q1	**A)** X Ltd. had issued on 1st April, 2015, 20,000 9% debentures of ₹100 each redeemable by draw of lots as under: During the year ending on 31st March, 2017 – 15% During the year ending on 31st March, 2018 – 25% During the year ending on 31st March, 2019 – 15% During the year ending on 31st March, 2020 – 25% During the year ending on 31st March, 2021 – 20% Question: How much minimum investment or deposit should be made by X Ltd. as per the Companies Act, 2013 before redemption of debentures? When should it be made?	5	CO 1
	B) State under which head these accounts should be classified in balance sheet, as per Schedule III of the Companies Act, 20213 i. Contingent Liabilities ii. Plant and Machinery iii. Equity share capital iv. Capital Reserve v. Trade Payable	5	CO 2
	C) A (non-listed company) buys back 50,000 shares of ₹10 each at ₹25 per share. The reserves of the company are as follows: Securities Premium: ₹15,00,000 General Reserves: ₹23,00,000 Pass journal entries in the books of a company (without narration) for buyback of shares.	5	CO 3
Q 2	**A)** Balance Sheet of Shiva Ltd. shows the following position on 31st March, 2017 was as under: **Liabilities** 10% Preference Shares of ₹100 each fully paid – ₹5,00,000 Equity Shares of ₹10 each fully paid – ₹10,00,000 Securities Premium – ₹4,00,000	15	CO 1

	General Reserve – ₹3,00,000 8% Debentures of ₹100 each – ₹4,00,000 Current Liabilities – ₹4,00,000 Total – ₹30,00,000 **Assets** Fixed Assets – ₹11,00,000 Investment – ₹4,00,000 Bank – ₹90,000 Other Current Assets – ₹14,00,000 Preliminary Expenses – ₹10,000 Total – ₹30,00,000 On the above date, the company decided to redeem its preference shares at 10% premium. For this purpose, the company sold its investments at a profit of 10% and issued 25,000 equity shares of ₹10 each at par. Preference shares were duly redeemed. All the money under new issue was received and all money on redemption was paid. You are required to give necessary journal entries for the above transactions keeping in view all the legal requirements. **OR** **B)** Pragati Enterprises Ltd. issued 35,000, 6½% debentures of ₹ 100 each on October 1, 2009 redeemable in five equal annual instalments starting with March 31, 2013. The Board decides to transfer to Debenture Redemption Reserve ₹ 50,000 and ₹ 4,00,000 on March 31, 2010 and 2011 respectively and balance required to be transferred to Debenture Redemption Reserve on March 31, 2012. Record necessary journal entries. Ignore entries for payment of interest. Investment as required by law was made in fixed deposit of the bank.	15	CO 1
Q3	**A)** From the following particulars of Sonali Ltd., prepare Profit and Loss Statement for 31-3-26 as per revised schedule. Opening Stock of Finished Goods — ₹1,50,000 Closing Stock of Finished Goods — ₹30,000 Purchases — ₹1,75,000 Sales — ₹5,00,000 Interest Received — ₹20,000 Dividend Received — ₹5,000 Depreciation on Plant and Machinery — ₹5,000 General Expenses — ₹10,000 Salaries and Wages — ₹50,000 Interest on Debentures — ₹5,000 Provision for Taxation — ₹50,000 Transfer to General Reserve — ₹10,000 Profit and Loss (Cr.) (Previous years) — ₹20,000 **OR**	15	CO 2
	B) X Company Ltd. was incorporated with a capital of Rs. 10,00,000 divided into shares of Rs. 10 each. The whole issue was underwritten by the underwriters as follows: M – 35,000; N – 30,000; O – 20,000; P –	15	CO 4

	10,000; Q – 3,000; R – 2,000. All the marked application forms were to go in relief of the underwriters whose names they choose. The following application forms were marked by the underwriters: M – 10,000; N – 22,500; O – 20,000; P – 7,500; Q – 5,000; R – Nil. Application for 20,000 shares were received as unmarked applications. Prepare a statement showing the number of shares each underwriter had to take up.		
Q4	**A)** Divya Paints Ltd. Balance Sheet as at 31st March, 2026 **I. EQUITY AND LIABILITIES** **1. Shareholders' Funds** a. Share Capital (Note 1) → ₹30,00,000 b. Reserves and Surplus (Note 2) → ₹12,05,000 **2. Non-Current Liabilities** Long-term Borrowings (Note 3) → ₹14,00,000 **3. Current Liabilities** Trade Payables → ₹4,60,000 **Total** → ₹60,65,000 **II. ASSETS** **1. Non-current Assets** a. Fixed Assets Tangible Assets (Note 4) → ₹33,30,000 b. Non-Current Investments → ₹3,70,000 **2. Current Assets** a. Inventories → ₹12,00,000 b. Trade Receivables → ₹5,90,000 c. Cash and Cash Equivalents Balance → ₹5,75,000 **Total** → ₹60,65,000 **Notes to Accounts** **1. Share Capital** **Equity Share Capital** Issued, subscribed, called up and paid-up share capital: 3,00,000 shares of ₹10 each fully paid-up → ₹30,00,000 **2. Reserves and Surplus** a. Securities Premium → ₹7,00,000 b. General Reserve → ₹5,05,000 **Total** → ₹12,05,000 **3. Long Term Borrowings** 14% Debentures → ₹14,00,000 **4. Fixed Assets** **Tangible Assets** Land and Building → ₹6,30,000 Plant and Machinery → ₹23,50,000 Furniture and Fitting → ₹3,50,000	15	CO 3

Total → ₹33,30,000

On 1st April, 2025 the shareholders of the company (a non-listed company) have approved the scheme of buy-back of equity shares as under:

1. 15% of the equity shares would be bought back at ₹18.
2. General Reserve balance may be utilised for this purpose.
3. Premium on buy back should be paid from General Reserve.
4. Investment would be sold for ₹ 4,00,000.

Pass journal entries and prepare balance sheet post buy back.

OR

B) Following is the extract of Balance Sheet of M/s. Swamini Ltd. (a non-listed company) as on 31st March, 2025.

15 | CO 3

Liabilities (₹)
10,000 Equity Shares of ₹100 each — 10,00,000
5,000 10% Preference Shares of ₹10 each — 5,00,000
Securities Premium — 2,00,000
General Reserve — 2,00,000
Profit and Loss Account — 1,00,000
8% Debentures — 6,00,000
Creditors — 4,00,000
Total — 30,00,000

Assets (₹)
Fixed Assets — 20,00,000
Investments — 1,00,000
Stock — 2,50,000
Debtors — 3,50,000
Bank Balance — 3,00,000
Total — 30,00,000

Additional Information:
It was decided to buy back maximum number of Equity Shares at the maximum price possible under the law. Temporary bank overdraft was arranged in case of shortage of funds.
You are required to:

1. Ascertain maximum number of equity shares that company can buy back.
2. Maximum price that can be paid for buy-back.
3. Pass journal entries in the books of Co.

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April 2026 Examination: End Semester Examination April 2026 (UG Programmes)		
Programme code: 03 **Programme: Accounting & Finance**	**Class:Minor in Taxation**	**Semester:** II
Name of the Constituent College: Dr. Shantilal K Somaiya School of Commerce & Business Studies	**Name of the Department: Accounting & Finance**	
Course code: 231UV212	**Name of the Course: Indirect tax I**	
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	**Attempt the followings: (5 mark each)**	(15)	CO2,3,5

(A) From the following activities determine whether it is Supply of Goods or Supply of Services:

(1) Advice from brother for furtherance of business.

(2) M/s Quick Software Ltd. develops a GST Software amounting to Rs. 1,00,000 for CA Nirav as per his requirement.

(3) Sale of Car to Mr. Aniket for Rs. 7,50,000.

(4) M/s Furniturewala & Co. Mulund sends furniture for polishing to M/s Polishwala & Co. of Santacruz.

(5) Ace Electronics gives its premises at Bandra to ICICI Bank for its ATM at a lease rent of Rs. 25,000 per month.

(B) M/s Royal has provided the following particulars relating to the goods sold by it to M/s Koyal:

Particulars	Rs
List price of goods (Exclusive of expenses and taxes)	299000
Tax levied by Municipal Corporation on sale of goods	10800
Packing charges	9500
IGST chargeable on above goods	10000
Designing charges of goods	3500
Commission paid by M/s Koyal on behalf of M/s Royal	14200
Subsidy received from NGO	6600

M/s Roya; offers 10% trade discount on the list price of the goods. Calculate the value of the supply as per section 15 of CGST Act. Also calculate SGST @ 9% and CGST @ 9%.

(C) Ms. Ramakiran, states the following transactions of her business in Rajasthan. Is she liable to get registered under GST? If yes from when?

Date	Particulars	Amount
05/12/2022	Goods supplied to Pali	9,00,000
07/12/2022	Services provided to Ajmer	6,80,000
09/12/2022	Goods purchased from Jodhpur	5,50,000
11/12/2022	Services provided to Jaipur	15,30,000
12/12/2022	Services provided to Udaipur	3,70,000
15/12/2022	Goods supplied to Kota	5,00,000

Q.2 (A) Determine Time of Supply in following independent cases as per the provision of CGST Act, 2017 **(07)** **CO3**

Sr. No	Date of Removal	Date of Invoice	Date of Receipt of payment
1	10/11/2025	12/11/2025	15/11/2025
2	04/12/2025	02/12/2025	14/12/2025
3	09/12/2025	10/12/2025	19/12/2025
4	05/01/2026	15/01/2026	11/01/2026
5	10/01/2026	09/01/2026	15/01/2026
6	27/02/2026	02/03/2026	29/02/2026
7	28/02/2026	05/03/2026	29/02/2024

(B) Find out the place of supply from the following information: **(08)** **CO3**

Sr. No	Transaction
1	A supplier in Karnataka ships goods worth Rs.5,00,000 to a customer in Andhra Pradesh. The movement of goods terminates in Andhra pradesh
2	A supplier in kerela delivers goods worth Rs.1,50,000 to Tamilnadu on behalf of a third party / agent located in Karnataka
3	ABC Ltd located in Bangalore, installs an internet leased line in its office and is charged Rs.10,000 by XYZ Internet services Ltd, a company based in Hyderabad.
4	Mr. X, a resident of Mumbai, consumes food worth Rs.10,000 on board a flight departing from Bangalore to Delhi
5	Mr. A of Ahmedabad appoints an architect in Delhi for Rs.25,000 to design a house in kolkatta
-6	Mr. Y, a resident of Delhi, avails personal grooming services worth Rs.15900 at a saloon located in Mumbai.
7	Mr. X, residing in Mumbai, opens a bank account with ABC Bank Ltd, headquarter in Bangalore, and avail banking services for which he is charged Rs.5,000 in service fees.
8	Mr. A, residing in Chennai, purchases a postpaid mobile connection from XYZ Telecom Ltd, a company based in Mumbai. His Monthly bill amount to Rs.2,500

OR

(C) Write note on GST council of India. **(07)** **CO1**

(D) Explain the activities that can be treated as supply even if made without consideration. **(08)** **CO2**

Q.2 (A) Mrs. Mayra is registered in state of Uttar Pradesh provides following details for the month of March 2024. **(15)** **CO4**

Calculate her net Tax Liability for the month of March.

opening Balance in Electronic Credit Ledger as on 1st March was:

IGST - 90,000

CGST – 1,20,000

SGST- Nil

Transactions during the month :

Particulars	₹
Sold Goods @ 5% GST to Delhi	4,50,000
Sold Goods @ 12% GST to Lucknow	6,70,000

Sold Goods @ 18% GST to Kanpur	9,80,000
Sold Goods @ 28% GST to Agra	3,20,000
Inward Supplies @ 18% GST from Kanpur	2,75,000
Inward Supplies @ 12% GST from Banaras	3,25,000
Inward Supplies @ 28% GST from Mumbai	1,00,000
Inward Supplies @ 5% GST from Indore	45,000

OR

(B) From the following information for the month of January 2024, Compute the admissible ITC for the month of January 2024: (08) CO4

Particulars	₹
Goods were purchased from M/s Empty Industries, but they did not pay in January	20,0000
Goods purchased with valid Tax invoice-	1,00,000
Goods purchased in the month January, 2024 but only received in the month of February, 2024	75,000
Goods purchased without Tax Invoice	1,20,000
Goods purchased but not used for the business	1,50,000
services availed of auditor	50,000
Insurance taken for employees (mandatory as per law)	20,000
Construction for plant and machinery	35,000

(C) Describe the benefits of GST. (07) CO1

Q.4 (A) Classify the following activities as Taxable supply and Non-taxable Supply: (15) CO2

Sr. No	Particulars	Rs
1	Renting of Property for commercial use	10,25,000
2	Renting of agriculture vacant land for rearing horse	5,25,000
3	Salary received from employer	1,20,000
4	Implementation of software	2,00,000
5	Coaching to students for IIM exams	1,00,000
6	Transport by school to students	3,00,000
7	Hotel room rent of Rs.900 per days	2,50,000
8	Warehousing charges for agriculture produce	3,50,000
9	Commission on sale of rice	1,50,000
10	Amount received from sale of tomato sauce	75,000

OR

(B) Discuss the process of registration for Casual taxable person and Non - resident taxable person. (08) CO5

(C) Discuss the Receipt Voucher and its content. (07) CO3