

**TEST 1: INTRODUCTION TO GST****Illustration 1**

Explain concept & principle of GST.?

**Illustration 2**

List the taxes to be subsumed in GST ? (MTP - ICAI)

**Illustration 3**

Write a short note on Goods and Services Tax Council (RTP - ICAI)

**Illustration 4**

What are the functions performed by the GSTN?

**Illustration 5**

Write a short note on various list provided under Seventh Schedule to the Constitution of India. (ICAI Method)

**Illustration 6**

Mr. Chandulal of Gujarat supplied goods for Rs.35,000 to Mr. Kamlesh of Ahmedabad. Mr. Chandulal purchased goods of Rs.59,000 (inclusive of IGST @ 18%) and of Rs.47,200 (inclusive of CGST & SGST @ 9% each) from Mr. Patil of Maharashtra and Mr. Shah of Surat respectively. CGST and SGST rate on supply of goods by Mr. Chandulal is 9% each. Find the net liability of GST.