

TEST 3 - CONCEPT OF SUPPLY

Q.1	Explain the applicability of CGST & IGST ? whether the act also extends to the state of Jammu and Kashmir ?
Solution	
Q.2	Define taxable territory and non- taxable territory?
Solution	
Q3	Supply of all goods and/or service is taxable under GST. Discuss The validity of the statement.
Solution	
Q4	Mr X businessman located in Nagpur procures goods from a trader located in Mumbai. Determine the nature of supply & GST applicable on such supply?
Solution	
Q5	Are export and supplies to SEZ units developers out of the Ambit of GST?
Solution	
Q6	When does a particular activity attract GST? Explain the scope?
Solution	

Q7	Mention the necessary elements that Shall constitute supply under CGST act?
Solution	
Q8	Differentiate between a taxable supply and non-taxable supply under GST?
Solution	
Q9	What is the difference in between Nil rated zero rated supply of goods and services?
Solution	
Q10	Explain the term of deemed distinct person
Solution	
Q11	Vikas Private Limited has head office located in Bangalore Karnataka however the branch of Vikas Private Limited is located in state of Gujarat will they fall under the Ambit of demand distinct person under GST act?
Solution	

Q-12	<p>Determine whether the following activities fall under the scope of business?</p> <p>a) M/S Pankaj Private Limited is engaged in the manufacturer of Auto Parts for industrial purpose</p> <p>b) M/S Rahul Limited acquired capital goods lying in stock of M/S Amit Limited as on takeover of business of of M/S Amit Limited</p> <p>c) ETA star adventure club provides a free trekking camp two non- members of the club</p> <p>d) Adlabs Imagica charges 1500 as an entry fee into the park to its customers</p>
Solution	
Q-13	<p>M/S Asha buys a mobile for her personal use and after a year sales it to a mobile dealer will it constitute supply and is GST liveable on such supply?</p>
Solution	
Q-14	<p>Determine whether the following terms fall under the Ambit of consideration, -</p> <p>a) Reliance jio offers free mobile handset payment of security deposit worth 1500 which is fully refundable</p> <p>b) Shambhu customer purchases gold necklace weighing 275 grams from Ranka Jewellers showroom INR exchange sales are old gold articles weighing 200 grams and pays differential amount in cash</p> <p>c) R C Cricket Association Chennai gift a motorbike to you Pankaj as endorsement to join their cricket club</p> <p>d) Vikas Limited is manufacturing fertilizers used for agriculture purpose state government has given 30% subsidy on sale of such fertilizers</p> <p>e) Pankaj and Company trading concern had supplied the product X to Mr y as subsidies rate it of Aryas 30000 open market value of such goods 45000 supplier of of Pankaj and company has given the subsidy duet 2 compensate for the price difference</p>
Solution	

Q -15	PM Associates and Co CA firm donated old laptops to charitable schools on account of renovation of office the firm had taken input tax credit on the laptops so denoted does it qualify as a supply?
Solution	
Q -16	Mr. Vikas import interior design service for designing his office from his brother Mr Prakash who resides in UK from last one year whether it is treated as supply under GST law?
Solution	
Q -17	Mr. P is the owner of a truck value at 700000 heat transfers the right to operate the truck to Mr y for a consideration but the ownership of the truck is not transferred determine whether it will be considered as a supply?
Solution	
Q -18	<p>Classify following activities as a supply of goods or services as per schedule II-</p> <ul style="list-style-type: none"> i. Mr Amit enters into a contract with Mr Vipul to rent out his property for commercial purpose. ii. M/S Ganesh Enterprises provides catering service on occasion such as party, seminar, conference, etc. iii. MS ABC Private Limited transferred stock of raw materials from its unit in Pune to one of its Branch located in Nagpur

	<p>v. Mr P provided transportation facility for a deceased person in relation to performance of funeral rites.</p> <p>v. MS Nirmala developers undertakes a contract of Fabrication Works (involve goods) office of a complex building.</p>
Solution	
Q 19	Piter Limited USA is the holding company of VS Limited imports business consultancy service from John Limited without consideration in September 2017, does it qualify as a supply
Solution	
Q -20	<p>determine whether the following supplies amount to composite supplies;-</p> <ul style="list-style-type: none"> • A hotel provides 4 days 3 Nights package where in the facility of breakfast and dinner is provided along with the room accommodation , • A toothpaste company has offered the scheme of free toothbrush along with the toothpaste.
Solution	
Q -21	Vinay Limited supplying a kit which contains a tie 12% watch 28% a wallet 28% and a pen 12% as a Combo for 4500 watch wallet and pen are bonded as a kit the kit is supplied for a single price, Determine nature of supply.
Solution	

Q -22	<p>a) State the advantages of GST</p> <p>b) M/s ABC Limited provides the following relating to Information Technology software compute the value of taxable service and GST liability (rate of CGST 9% and SGST 9%)</p> <p>I. Development and design of Information Technology software 15 lakhs.</p> <p>II. Sale of free package software which is put on media 52 lakhs.</p>
Solution	