

- Sales Amount within State = Rs.1,00,000

Purchase Amount within State = Rs.80,000

GST rate = 18%

⇒ CGST = 9%, SGST = 9%
- Sales Amount within state RS. 60,000

Purchase Amount within State = Rs.70,000

GST rate = 18%

⇒ CGST = 9%, SGST = 9%
- Sales Amount outside state RS. 1,00,000

Purchase Amount within State = Rs.60,000

GST rate : CGST = 9%, SGST = 9%
- Sales Amount outside state RS. 1,00,000

Purchase Amount within State = Rs.1,20,000

GST rate : CGST = 9%, SGST = 9%
- Sales Amount outside state RS. 1,50,000

Purchase Amount within State = Rs.1,00,000

GST rate : CGST = 9%, SGST = 9%, Rate of IGST = 9% + 9% =18%
- The base price of ACTIVA- 5G is Rs.42,000. If the GST is chargeable at the rate of 28%. Find (i)Total GST, (ii) CGST (iii) SGST (iv)The total amount the buyer has to pay for it.
- The catalogue price of a computer set is Rs.45000. The shopkeeper gives a discount of 7% on the listed price. He gives a further off-season discount of 4% on the balance. However, GST @ 28% is on computer. Find (i) the amount of GST he has to pay (ii) the final price he has to pay for the computer set.
- Mr. purohit purchase a car of Rs.5,36,500 at a discount of 10% Insurance cover premium of the car is 4% of the discounted value. Rate of GST is 28% on car and 18% on the insurance premium. Find (i) Total CGST (ii) Total SGST (iii) Total amount paid by Mr purohit
- Mr. Sarin bought the following articles from a departmental store:

Item	Quantity	Rate per item(Rs.)	Rate of GST
Shirts	4	Rs. 1200	18%
Pair of Shoes	2	Rs.950	12%
Mobile phone	1	Rs.18000	28%
Food Grains	4	Rs.520	NIL

Calculate : (i) Amount of GST (ii) The total bill paid, including GST.

10. Nishita goes to a shop to buy a coat costing Rs.944. The rate of CGST is 9%. She tells the shopkeeper to allow a discount on the price of the coat to such an extent that she pays RS.944 inclusive of GST. Find the discount on the price of the coat.
11. A shopkeeper marks up the price of his goods by 10% above the List price and then after a discount of 5% GST is @ 12% on the goods. Find the list price of the goods if the consumer pays Rs.1254 as SGST. Also find the final price consumer has to pay.
12. Akhilesh buys the following electrical items from an electrical shop

Item	Quantity	Rate	GST	Discount
Fan	5	Rs.1540 each	18%	10%
Tubes	1 dozen	R.50 each	12%	10%
L.E.D. Bulbs	2 dozen	Rs.180 per dozen	5%	NIL

Find : (i) Total taxable amount (ii) Total discount amount (iii) Total amount paid including GST.

13. Mr. Sudhir Thapa took health insurance policy for his family and paid Rs. 1800 as CGST. Find the annual premium of the health policy. Also find the total amount including GST paid by him for this policy, rate of GST being 18%

1. A dealer in a city buys some goods worth Rs. 6000 from the same city. If the rate of GST is 18%, find how much will the dealer pay for the goods bought.
2. Given below are the cost of some financial services, in the same city, taxable under GST. Cost of services : Rs. 500, Rs.300, Rs.400 and Rs. 600. If the rate of GST is 12% find the amount of GST on the services.
3. Find the amount of bill for the following intra-state transaction of goods. The rate of GST is 12%

MRP	Rs. 250	Rs.200	Rs.150	Rs.300
Discount	30%	40%	32%	20%

Note - If for the value of any transaction, discount = 30%,

⇒ Its discounted value = 70% of its original value.

Similarly, if for the value of any transaction, discount offered = 40%,

⇒ Its discounted value = 60% of its original value.

4. Find the amount of bill for the following intra-state transaction of services. Provided by some consulting agency.

Cost of service(in Rs.)	2400	1820	3900	3900
GST %	12	12	18	18

5. Find the amount for the following intra-state transaction

MRP(in Rs.) for each item	125	200	160	150	180
Number of items	20	27	35	32	25
GST%	12	12	18	28	18

6. A dealer in Delhi supplied goods to a wholesaler in Agra as per the details given below. Find the total amount of bill:

Cost in Delhi (in Rs.)	2100	3500	2200	2850	3450
GST%	12	12	12	12	12
Discount	-	-	25%	30%	40%

7. Let A, B and C be three traders belonging to different states. Trader A sells some goods/ services to trader B for Rs.5000 and trader B sells the same goods/services to trader C at a profit of Rs.200. Calculate the tax liability of B, if the rate of GST is 12%
8. A product is sold from Kanpur (U.P) to Banaras (U.P.) for Rs.12,000 and then from Banaras to Ranchi (Jharkhand) at a profit of Rs.4000. If the rate of GST is 18%, find the net GST payable at Banaras.
9. An article is sold from Jaipur(Rajasthan) to Indore(M.P.) for Rs.5,000 and then from Indore to Bhopal (M.P.). If the rate of tax under GST system is 18% and the profit made by the dealer in Indore is Rs.2.000, find:
 - i. Net GST payable by the dealer in Indore.
 - ii. C.P. for the dealer in Bhopal. (Assume that the dealer in Bhopal is the end-user).

- 10.** Let A, B and C be three dealers in a GST chain. A buys some goods/services for Rs.2,000 and sells it to B at a profit of Rs.500. B, in turn, sells the same goods/services to C at a profit of Rs.1000. Taking the rate of GST as 18%, find:
- Input- tax payable by dealer A.
 - Input-tax payable by dealer B.
 - Total cost price for dealer C, if he is the end- user.
 - Output GST for dealer C (the end-user).
- 11.** A dealer in Agra (U.P.) supplies goods/services (worth Rs.1,000) to a dealer in Jhansi (U.P.). The dealer in Jhansi supplies the same goods/services to a dealer in Mumbai at a profit of Rs.600. Assuming that the dealer in Mumbai is the end-user of the product and the rate of GST is 12% find:
- Input-tax for the dealer in Jhansi.
 - Output tax for the dealer in Jhansi.
 - Net GST payable by the dealer in Jhansi.
 - Total C.P. for the dealer in Mumbai.
- 12.** The marked price of an article = RS.9000 and rate of GST on it = 18%. A shopkeeper buys this article at a reduced price and sells it at its market price. If the shopkeeper paid Rs.162 as CGST to the government, find the amount (inclusive of GST) paid by the shopkeeper.
- 13.** A manufacture in Delhi manufactures a machine and marks it at Rs.60000. He sells the machine to a wholesaler (in Patna) at a discount of 20% . The wholesaler sells the machine to a dealer (in Agra) at a discount of 10% on the market price. If the rate of GST is 28%, find the tax paid by the wholesaler to the central-government.
- 14.** A dealer A in Bihar buys an article for Rs.5000 from a dealer B in Punjab. The dealer A sells this article for Rs.6000 to a dealer C in the same state. If the rate of GST at each stage is 18%, find:
- The price (including GST) paid by the dealer A.
 - The price (including GST) paid by the dealer C.
- 15.** Mohit, Rajiv and Geeta live in the same city. Mohit sells an article to Rajiv for Rs.50000 and Rajiv sells the same article to Geeta at a profit of Rs.6000. If all the transactions are under GST system at the rate of 12%; find :
- The state-government tax (SGST) paid by Rajiv.
 - The total tax received by the central- government (CGST).
 - How much does Geeta pay for the article?
- 16.** A shopkeeper sells an article for Rs.1770 with GST = 18%. A customer willing to buy this article, asks the shopkeeper to reduce the price of the article so that he pays only Rs.1888 including GST. If the shopkeeper agrees for this, how much reduction will the shopkeeper give?