



Chapter 7

Value of Supply

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01. Combined Questions on Sec 15(1), 15(2) & 15(3):-

Sec 15(1): Value of taxable supply - transaction value

Sec 15(2):- Additions to Transaction Value

Sec 15(3): Deduction of Discount

MCQ 07.01.01.00

Mr. A sold a product, the basic price of which is Rs. 45000 before TCS ₹2,500 under Income Tax Act, 1961. Determine the taxable value of supply for the purpose of GST.

- a. ₹ 45,000 b. ₹ 47,500
c. ₹ 42,500 d. ₹ 51,000

[Hint:- 1. Refer Sec 15(2)(a) read with Circular no 76/50/2018 & corrigendum issued

2. Basic price is before TCS under IT act, so when it is already before TCS, it means that TCS is already not included in this price so value = ₹45,000]

MCQ 07.01.02.00

Black and White Pvt. Ltd. has provided the following particulars relating to goods sold by it to Colorful Pvt. Ltd.

| Particular | (₹) |
|-------------------------------------------------------------|--------|
| List price of the goods (exclusive of taxes and discounts) | 50,000 |
| Tax levied by Municipal Authority on the sale of such goods | 5,000 |
| CGST and SGST chargeable on the goods | 10,440 |
| Packing charges (not included in price above) | 1,000 |

Black and White Pvt. Ltd. received ₹ 2000 as a subsidy from a NGO on sale of such goods. The price of ₹ 50,000 of the goods is after considering such subsidy.

Black and White Ltd. offers 2% discount on the list price of the goods which is recorded in the invoice for the goods.

Determine the value of taxable supply made by Black and White Pvt. Ltd. [Study Mat]

- a. ₹57,000 b. ₹58,000
c. ₹55,000 d. ₹59,000

[Hint:- Refer sec 15(1), 15(2) & 15(3) & here, value = ₹50,000 + ₹5,000 + ₹1,000 + ₹2,000 - (₹50,000 * 2%)]

MCQ 07.01.03.00

Mr. Allauddin, a stationery retailer, located and registered under GST in Allahabad, has received order for supply of goods worth ₹ 2,00,000 on 12th November from another local registered dealer, Mr. Jallauddin.

Goods were supplied under the cover of a tax invoice. Mr. Allauddin, incurred the following additional expenses before the goods were delivered to Mr. Jallauddin:

- Packing charges - ₹ 3,000
Freight & Cartage - ₹ 2,500
Handling Charges - ₹ 1,500

Mr. Jallauddin made full payment (including the additional amounts charged by Mr. Allauddin) on delivery of the goods for which he was allowed

instant cash discount of ₹ 2,000.

The applicable rates of tax on the goods supplied are: IGST @ 18%, CGST @ 9% and SGST @ 9% and the amounts given above are exclusive of GST.

Mr. Allauddin paid CGST of ₹ 18,000 and SGST of ₹ 18,000. As a tax consultant, determine the further tax liability of Mr. Allauddin. [Study Mat]

- a) CGST - ₹ 630 and SGST - ₹ 630
b) CGST - ₹ 450 and SGST - ₹ 450
c) CGST - ₹ 18,630 and SGST - ₹ 18,630
d) CGST - ₹ 18,450 and SGST - ₹ 18,450

[Hint:- 1) Refer sec 15(1), 15(2) & 15(3) & here, value = ₹2,00,000 + ₹3,000 + ₹2,500 + ₹1,500 & gross GST payable = ₹2,07,000 value * 9% each CGST & SGST
2) ₹18,000 CGST & SGST each is already paid so, balance amounts are to be paid more. 3) Instant cash discount ₹ 2,000 is not to be reduced from value because it is not recorded in invoice]

MCQ 07.01.04.00

Maahi Ltd. of Bhopal (Madhya Pradesh) is a supplier of machinery. Maahi Ltd. has supplied machinery to ABC Enterprises in Indore (Madhya Pradesh) on 1st October, 20XX. The invoice for supply has been issued on 1st October, 20XX. Maahi Ltd. and ABC Enterprise are not related and price is the sole consideration for the supply.

Following information is provided:

Basic price of machinery excluding all taxes is ₹ 20,00,000. In addition to the basic price, Maahi Ltd. has collected the design and engineering charges of ₹ 10,000 and loading charges of ₹ 20,000

for the machinery.

Maahi Ltd. provides 1 year mandatory warranty for the machinery on payment of additional charges of ₹ 1,00,000.

Maahi Ltd. has collected consultancy charges in relation to pre-installation planning of ₹ 10,000 and freight and insurance charges from place of removal to buyer's premises of ₹ 20,000.

Maahi Ltd. received subsidy of ₹ 50,000 from Central Government for supplying the machinery to backward region since receiver was located in a backward region. Maahi Ltd. also received ₹ 50,000 from the joint venture partner of ABC Enterprises for making timely supply of machinery to the recipient.

A cash discount of 1% on the basic price of the machinery is offered at the time of supply, if ABC Enterprises agrees to make the payment within 30 days of the receipt of the machinery at his premises. Discount @ 1% was given to ABC Enterprises as it agreed to make the payment within 30 days.

Determine the value of Supply [CA Final MTP Aug 2018]

- a. ₹ 22,40,000 b. ₹ 21,40,000
c. ₹ 21,90,000 d. ₹ 22,10,000

[Hint:- 1) Refer sec 15(1), 15(2) & 15(3) & here, value = ₹ 20,00,000 + ₹ 10,000 + ₹ 20,000 + ₹ 1,00,000 + ₹ 10,000 + ₹ 20,000 + ₹ 50,000 - (1% of ₹ 20,00,000)
2) subsidy by central govt. ₹ 50,000 is not added
3) Discount is given instant and hence not recorded in invoice & thus no deduction allowed]

02. Valuation Rules under CGST Rules, 2017:-

Rule 27: Value of supply where consideration is not wholly in money

MCQ 07.02.05.00

M/s Sam pvt ltd supplied tool parts to ABC pvt ltd for a consideration of ₹ 2,50,000 exclusive of taxes. ABC pvt ltd also gave some material to M/s Sam pvt ltd as consideration for such supply whose value was ₹ 50,000 exclusive of taxes. M/s Sam has supplied the same goods to another person at a price of ₹ 3,25,000 inclusive of GST @ 18%.

Determine the value of supply.

- a. ₹ 2,50,000 b. ₹ 2,75,000
c. ₹ 3,00,000 d. ₹ 2,75,424

[Hint:- Refer rule 27 as money is not sole consideration & here, value = open market value i.e. (₹ 3,25,000/118)*100]

Rule 28 - Value of supply between distinct or related person other than through an agent

MCQ 07.02.06.00

Mr. Mohan located in Nashik purchases 10,000 Hero ink pens worth ₹ 4,00,000 from Lekhana Wholesalers located in Mumbai. Mr. Mohan's wife is an employee in Lekhana Wholesalers. The price of each Hero pen in the open market is ₹ 52. The supplier additionally charges ₹ 5,000 for delivering the goods to the recipient's place of business. The value of such supply will be :

- a. ₹ 5,20,000 b. ₹ 5,25,000

- c. ₹ 4,00,000 d. ₹ 4,05,000

[Hint:- Rule 28 is N.A. as mohan's wife & lekhana wholesalers are related & not mohan & lekhana wholesalers & thus value = ₹ 4,00,000 + ₹ 5,000]

MCQ 07.02.07.00

XY, Bangalore, Karnataka (registered under GST) furnishes following information:

- (i) 10 MT of inputs stock transferred to branch located in Chennai, Tamil Nadu on 10th April, 20XX. Transfer value of the inputs shown in the invoice is ₹ 10,000.
(ii) 5 MT of inputs supplied to customer located in Chennai at ₹ 12,500 on 10th April, 20XX.
(iii) Cost of production of 1 MT of input is ₹ 750.
(iv) Chennai branch is eligible for full input tax credit

The value of the inputs stock transferred to Chennai Branch is

- a. ₹ 10,000 b. ₹ 25,000
c. ₹ 8,250 d. ₹ 12,500

[Hint:- Refer rule 28, & 2nd proviso to rule 28]

MCQ 07.02.08.00

Whether Corporate guarantee provided by ABC pvt. ltd. to Dena bank for another related company - XYZ pvt. Ltd. is taxable & what shall be the value of supply in this case?

- a. No, Exempt
b. Yes, higher of 1% guarantee offered or actual consideration
c. Yes, OMV d. None of the above

[Hint:- Refer rule 28(2) & Circular No. 204]

MCQ 07.02.09.00

Palliwal Associates, a firm of Chartered Accountants registered under GST, located in Jaipur, Rajasthan is providing professional consultancy services to its various clients.

It has taken consultancy services for its Jaipur business from another establishment of its firm located in UK. However, no consideration was charged for the same.

Such services would have been taxable @ 18% (CGST @ 9%, SGST @ 9% and IGST @ 18%), had the same been received from a local firm. Further, Palliwal Associates would have paid ₹ 4.00 lakh, had it not received the said services from its UK establishment.

Determine the GST liability of Palliwal Associates.

[Study Mat]

- IGST - ₹ 72,000
- CGST - ₹ 36,000 & SGST - ₹ 36,000, since place of supply is in India
- Nil, since no foreign exchange was paid.
- Nil, since such services are exempt

(Hint:- Refer para 4 of schedule 1, also import of service is inter-state supply attracting IGST & refer Rule 28 for valuation - ₹4 lakhs *18%)

Rule 29 - Value of supply of goods made or received through an agent**MCQ 07.02.10.00**

Mr. James Stewart is registered under GST in the State of Maharashtra. He sells footwear to his customers locally within the same State. He has been appointed as an agent by Toto Shoes Ltd., a company registered under GST in the State of Karnataka. During a financial year, Toto Shoes Ltd., sends taxable goods worth ₹ 5.00 crore from its Bengaluru store to Mr. James Stewart who sells such goods for ₹ 5.00 crore by raising invoices using the GSTIN of Toto Shoes Ltd. Mr. James Stewart receives a commission of ₹ 60.00 lakh from Toto Shoes (P) Ltd., during the said financial year.

Compute the value of supply of Toto Shoes (P) Ltd. and Mr. James Stewart for the financial year assuming that amounts given above are exclusive of GST, wherever applicable. **[Study Mat]**

- Toto Shoes (P) Ltd.: Nil and James Stewart: ₹ 5.6 crore
- Toto Shoes (P) Ltd.: ₹ 5 crore and James Stewart: ₹ 5.6 crore
- Toto Shoes (P) Ltd.: ₹ 5 crore and James Stewart: ₹ 60 lakh
- Toto Shoes (P) Ltd.: ₹ 5.6 crore and James Stewart: Nil

(Hint:- Refer Rule 29, Here, agent is issuing invoice in principal's name & hence, there is no principal-agent relationship.)

MCQ 07.02.11.00

Dhoomketu, registered under GST in Virar, Maharashtra, is appointed as a del-credre agent by Bigbang Ltd. He sells shoes to his customers locally within the same State. Bigbang Ltd. is also registered under GST in Maharashtra.

During the current financial year, Bigbang Ltd. supplied taxable goods worth ₹ 9.50 crore whose open market value is ₹ 9.82 crore, from its Navi Mumbai unit to Dhoomketu. Dhoomketu has further sold these goods for ₹ 10.10 crore by raising invoices using his own GSTIN.

Dhoomketu has received a commission of ₹ 65 lakh from Bigbang Ltd. during the year and has guaranteed the payment of the value of such goods from the customers to Bigbang Ltd. Dhoomketu has also provided financial assistance in the form of larger credit period to his customers, on which he has also earned interest of ₹ 25 lakh.

Compute the value of supply of Bigbang Ltd. and Dhoomketu for the current financial year assuming that both of them wish to adopt minimum value of supply to the extent possible. **[CA Final RTP May 23]**

- Bigbang Ltd.: ₹ 9.09 crore and Dhoomketu: ₹ 11.00 crore
- Bigbang Ltd.: ₹ 10.05 crore and Dhoomketu: ₹ 10.85 crore
- Bigbang Ltd.: ₹ 10.15 crore and Dhoomketu: ₹ 10.85 crore
- Bigbang Ltd.: ₹ 10.15 crore and Dhoomketu: ₹ 75.00 lakh

[Hint: Rule 29 for goods supplied between Bigbang Ltd. & Dhoomketu i.e. value for Bigbang Ltd. = ₹ 9.82 or 90% of ₹ 10.10 Cr, whichever is beneficial and value for Dhoomketu = ₹ 10.10Cr + ₹ 0.65L + ₹ 0.25L]

Rule 31 – Residual method for determination of value of supply

MCQ 07.02.12.00

In the case of supply of services, the supplier may opt for Rule 31 ignoring Rule 30 of the CGST Rules?

- True
- False

[Hint:- Refer Proviso to Rule 31]

Rule 32 – Determination of value in respect of certain supplies

Rule 32(3): Value of supply of service in relation to booking tickets for travel by air

MCQ 07.02.13.00

M/s Ruby Airline Associates has sold tickets for transport of passengers to Dubai, and other foreign countries during the month of March, 20XX. The total amount charged is ₹ 50,00,000 on the flight (100 tickets) of which ₹ 10,00,000 is towards passenger taxes.

Determine the value of taxable supply of services of M/s Ruby Airline Associates and tax thereon when GST rate is 18%. Amounts are exclusive of tax.

- value of taxable supply ₹4,00,000, GST ₹72,000
- value of taxable supply ₹2,00,000, GST ₹36,000

c. value of taxable supply ₹5,00,000, GST ₹90,000

d. value of taxable supply ₹2,50,000, GST ₹45,000

[Hint:- 1) Refer rule 32(3) - basic fare = ₹ 50 lakhs - ₹10 lakhs taxes

2) Basic fare is the amount on which air travel agent gets commission

3) value = ₹40 lakhs * 10%]

Rule 32(5): Value of buying & selling of second hand goods

MCQ 07.02.14.00

M/s. Kala & Associates, dealing in sale/purchase of used or secondhand cars, is registered under GST. During the current financial year, it effected following intra-State transactions:

| Particulars | Purchase Price | Sale Price |
|-------------|----------------|------------|
| Car 1 | ₹ 5,00,000 | ₹ 7,50,000 |
| Car 2 | ₹ 3,00,000 | ₹ 2,75,000 |
| Car 3 | ₹ 6,00,000 | ₹ 6,50,000 |
| Car 4 | ₹ 8,00,000 | ₹ 9,50,000 |

M/s. Kala & Associates purchased Car 1, Car 2 and Car 3 from unregistered persons and Car 4 from registered person who charged GST of ₹ 1,30,000 and accordingly M/s. Kala & Associates had availed the input credit of the same.

M/s. Kala & Associates is not conversant with GST provisions. Hence, it has approached you for determining his GST liability. Assume that the applicable rate of tax is 18% and the amounts given above are exclusive of GST. (Study Mat) [CA Final GST RTP May 2020] [CA Final MTP II Jan 26]

a. ₹ 95,000

b. ₹ 1,08,000

c. ₹ 1,30,500

d. Exempt Supply, No GST

[Hint:- Refer rule 32(5) - here, GST liability is as follows:-

1) car 1:- (₹7,50,000-₹5,00,000)*18%

2) car 2:- (₹2,75,000-₹3,00,000) = negative value - shall be ignored

3) car 3:- (₹6,50,000-₹6,00,000)*18%

4) car 4:- ₹9,50,000*18% [If ITC availed, full value will be taken

so, GST liability = Total Output tax as calculated - ITC i.e [₹ 45,000 + ₹ 9,000 + ₹ 1,71,000] - ₹ 1,30,000 = ₹ 95,000

MCQ 07.02.15.00

Mr Rahul has taken a loan on 01-09-2022 from Smart Ltd. worth of ₹ 5,00,000 and he purchased a Swift Car. He defaulted in paying the loan amount and subsequently the lending company repossessed the Swift Car from Mr Rahul on 01.04.2024. The said goods were sold by the company on 05.06.2024. Determine the purchase value for lending company.

a. ₹3,00,000

b. ₹2,50,000

c. ₹3,50,000

d. ₹2,75,000

[Hint:- 1. Refer proviso to rule 32(5)- value = ₹5 lakhs - (₹5 lakhs* 5% * 8 Qtrs), Qtrs are not calculated on calendar Qtr basis - they are calculated from 1st Sep, 2022 to 5th June, 2024

2. normally Date of loan is the date of purchase when the car is purchased on loan.]

Rule 33:- Value of supply of services in case of pure Agent

MCQ 07.02.16.00

Venus Traders is an importer and Harsha Export & Import Agency is a customs broker. Venus Trader approaches Harsha Export & Import Agency for customs clearance work with respect to an import consignment. Harsha Export & Import Agency agrees to provide the clearance service for a consideration of ₹ 90,000.

The clearance of import consignment and delivery of the consignment to Venus Trader would also require taking service of a transporter. So Venus Trader authorizes Harsha Export & Import Agency to incur expenditure on their behalf for procuring the transportation and agrees to reimburse the actual expenditure to Harsha Export & Import Agency. Harsha Export & Import Agency incurred the following expenditure :

- (i) Transportation Expense = ₹ 25,000
- (ii) Customs Duty = ₹ 20,000
- (iii) Dock charges = ₹ 5,000

Determine the taxable value as in accordance with applicable provisions of GST?

- a. ₹90,000 b. ₹ 1,10,000
- c. ₹1,20,000 d. ₹ 1,40,000

[Hint:- Refer rule 33 - expenses incurred by supplier as a pure agent will not be included in value]

03. Case Study:-

MCQ 07.03.17.00

Dumdum Engineering Private Limited (DEPL), Surat (Gujarat), a supplier of heavy machinery, supplied a machine to Gulati Manufacturers from its godown located in Mumbai, Maharashtra, on 1st January at a price of ₹ 64,00,000 (excluding all taxes).

Gulati Manufacturers has its corporate office in New Delhi. However, the machinery was installed at its manufacturing unit located in Gurugram (Haryana) for which installation and commissioning charges of ₹ 4,80,000 and handling and loading charges of ₹ 1,60,000, were charged by DEPL. For every machinery supplied, DEPL receives a grant of ₹ 3,20,000 from its holding company Dharam Ltd.

Transportation of machinery to the customer's premises is arranged by DEPL through a third-party service provider [Goods Transport Agency (GTA)]. Gulati Manufacturers entered into a separate service contract with the GTA and paid the freight of ₹ 50,000 directly to it.

DEPL offered a cash discount of 2% on the price of the machinery at the time of supply since Gulati Manufacturers agreed to make the payment within 15 days of the receipt of the machinery at its premises. However, it was agreed that in case Gulati Manufacturers failed to make the payment within the stipulated time, DEPL would-

- recover the discount given; and
- charge interest @ 1% per month or part of

the month on the total amount due (including discount recovered) from Gulati Manufacturers (towards the machinery supplied) from the date of making the supply till the date of payment. However, no interest is to be charged on the tax dues.

Gulati Manufacturers paid the consideration for the machine on 31st March. Since, the payment was made after the stipulated period of 15 days of the receipt of the machinery, discount given was recovered from it and interest was accordingly charged. However, Gulati Manufacturers refused to pay tax on interest and discount recovered.

Assume the rates of taxes to be as under:

| Supply | CGST Rate | SGST Rate | IGST Rate |
|---------------------------------------------|-----------|-----------|-----------|
| Machinery Supplied | 6% | 6% | 12% |
| Service - transportation of goods | 2.5% | 2.5% | 5% |
| Other services involved in the above supply | 9% | 9% | 18% |

In view of the above information, you are required to answer the following questions: [CA final RTP May 2020] [Study Mat]

(1) The place of supply of the machinery supplied by DEPL is _____ and the nature of supply is _____

- a. Gujarat, intra-State supply
- b. Haryana, inter-State supply
- c. New Delhi, inter-State supply
- d. Maharashtra, inter-State supply

[Hint:- Refer sec 10(1)(d)- POS shall be place where the machine is installed i.e. at Gurugram (Haryana). As LOS & POS are in different states, it is inter-state supply]

(ii) The GST liability of DEPL for the month of January is _____ (approx.).

- a. ₹9,46,660 b. ₹8,67,840
c. ₹9,06,153 d. ₹8,98,560

(Hint: GST liability for Jan :-

| Particulars | (₹) |
|----------------------------------------------------------------------------------------------|------------------|
| Price of machine (Trasaction value u/s 15(1)) | 64,00,000 |
| Installation & Commissioning charges (u/s 15(2)(c)) | 4,80,000 |
| Handling & Loading charges (u/s 15(2)(c)) | 1,60,000 |
| Grant from Dharam Ltd. (u/s 15(2)(e) grant is directly linked to price of machine) | 3,20,000 |
| Cash discount @2% of ₹64,00,000 (u/s 15(3) - agreed at the TOS) | -1,28,000 |
| Freight (It is the liability of Gulati manufacturers & paid by them only so not to be added) | - |
| Total taxable value | 72,32,000 |
| GST @12% | 8,67,840 |

Note:- All expenses in addition to price of machine are taxable at the rate applicable to machine being composite supply.]

(iii) The GST liability of DEPL for the month of March is _____ (approx.).

- a. ₹36,343 b. ₹36,504
c. ₹35,314 d. Nil

[Hint:- Cash discount given earlier & int. on delayed payment of consideration is received in March & thus, taxable in March. Amount on which int is to be charged is before giving cash discount but excluding the grant as already recd from Dharam Ltd. = ₹64,00,000 + ₹4,80,000 + ₹1,60,000 = ₹70,40,000. Interest = ₹70,40,000 * 1% * 3 months = ₹21,1200. Interest & cash discount are inclusive of GST. GST to be paid for March = (₹2,11,200 interest + ₹1,28,000 cash discount) / 112% * 12% = ₹36,343]

(iv) Supply of machinery and supply of installation and commissioning services is _____ supply. Time of supply of interest received by DEPL and cash discount recovered on account of delayed payment of consideration is _____.

- a. composite, 31st March b. composite, 1st January
c. mixed, 1st January d. mixed, 31st March

[Hint:- Supply of machine & its installation & commissioning is a composite supply as they are naturally bundled. Refer sec 12(6) - TOS of interest & cash discount recovered arises in March i.e. when such amounts are actually recd]

(v) If the grant of ₹ 3,20,000 received by DEPL had been received from Central Government instead of its holding company Dharam Ltd., with other facts remaining the same, the GST liability of DEPL for

the month of January would have been _____ (approx.).

- a. ₹9,46,660 b. ₹8,67,840
c. ₹9,06,153 d. ₹829440

(Hint: GST liability for Jan :-

| Particular | (₹) |
|----------------------------------------------------------------------------------------------|------------------|
| Price of machine (Trasaction value u/s 15(1)) | 64,00,000 |
| Installation & Commissioning charges (u/s 15(2)(c)) | 4,80,000 |
| Handling & Loading charges (u/s 15(2)(c)) | 1,60,000 |
| Grant from Dharam Ltd. (u/s 15(2)(e) -grant given by CG is not to be added) | - |
| Cash discount @2% of ₹64,00,000 (u/s 15(3) - agreed at the TOS) | -1,28,000 |
| Freight (It is the liability of Gulati manufacturers & paid by them only so not to be added) | - |
| Total taxable value | 69,12,000 |
| GST @12% | 8,29,440 |

Note:- All expenses in addition to price of machine are taxable at the rate applicable to machine being composite supply.]

Answer:-

| | | | |
|----------|---|-------------|---|
| 07.01.01 | a | 07.03.17.01 | b |
| 07.01.02 | a | 07.03.17.02 | b |
| 07.01.03 | a | 07.03.17.03 | a |
| 07.01.04 | c | 07.03.17.04 | a |
| 07.02.05 | d | 07.03.17.05 | d |
| 07.02.06 | d | | |
| 07.02.07 | a | | |
| 07.02.08 | b | | |
| 07.02.09 | a | | |
| 07.02.10 | c | | |
| 07.02.11 | a | | |
| 07.02.12 | a | | |
| 07.02.13 | a | | |
| 07.02.14 | a | | |
| 07.02.15 | a | | |
| 07.02.16 | a | | |