



# GST computation MASTER adjustment sheet

## CA Inter / CMA Inter / CS Executive

Kasa Kaay??

I have made a sheet of ALL the adjustments of GST liability questions from the following sources:

1. Past Paper Questions
2. Revision Test Papers
3. Module
4. Model Test Papers

Do we need to do anything else than this? ABSOLUTELY NO this sheet covers all the points which are asked till now 😊 Hope this helps 😊

For presentation of answers, you can refer to my GST liability questions uploaded on the YouTube channel -

<https://www.youtube.com/@CrackTaxWithAmit>

Telegram - <https://t.me/taxation0707>

Colour coding

	Module
	RTP
	Past Paper Qs
	Model Test Papers

Few adjustments

### 1. Your answer should be in 3 parts

- a. Part A - Computation of output tax payable - Table 1
- b. Part B - Computation of Input Tax Credit - Table 2
- c. Part C - Computation of Net GST Liability - Table 3

### 2. If the supply is taxable under RCM:

We have to consider it in Table 3 and no ITC can be utilized against this value. Since we are paying this GST without utilizing ITC we take the ITC of that value in the same month in Table 2.

CA Amit Mahajan



Sr No	Adjustment	Effect
Module		
1	Raw materials (to be received in the month of September)  Current month - July	NO ITC  ITC when goods will be received
2	Inputs to be received in 5 lots, out of which 3rd lot was received during the month	No ITC  ITC in the month of receipt of last instalment
3	Trucks used for transport of raw material	ITC allowed for purchase of trucks used for transportation of goods
4	Capital goods (out of 3 items, invoice for 2 items is missing and GST paid on those items is Rs 80,000)  Value - 1,50,000	ITC of only 70,000 is allowed
5	Payment made to a contractor for construction of staff quarters	ITC on construction of immovable property being other than plant and machinery is blocked
6	Purchase of accessories which were delivered directly to the dealers of the company on the direction of Rashi Ltd  Recipient is Rashi Ltd	ITC is allowed to that person who has given the direction  Rashi Ltd
7	General insurance taken on a car (seating capacity 5) used by executives of the company for official purposes	ITC is not allowed  If ITC on purchase of MV is allowed then ITC on the services will also be allowed and vice versa
RTPs		
8	Intra-State taxable supply of Direct Selling Agent (DSA) service to public sector Bank.  Supplier - Partnership firm	FCM  For RCM - SP should be an individual and SR should be RP



9	<p>Rent paid to a residential dwelling taken for running an office for providing DSA services; Owner of the residential property was not registered under GST; This is an intra-State supply availed.</p> <p>Recipient - RP</p>	<p>RCM</p> <p>Service by way of renting of residential dwelling to a registered person is taxable under reverse charge mechanism</p>
10	<p>Purchased a car for the official use of managing partners of the Firm for business use (Inter-State purchase)</p>	<p>ITC blocked</p>
11	<p>Availed IT services for their business from Partner's friend Mr Allan Waugh from Melbourne, Australia.</p> <p>Mr. Waugh refused to take any consideration. Open Market value of said service was Rs 1,25,000. (Inter-State transactions).</p>	<p>No Tax</p> <p>Import of services from a non-related person without consideration, in the course or furtherance of business is not a supply.</p>
12	<p>Provided training and performance appraisal services in Bengaluru to following persons:</p> <p>(a) ABC Private Limited, a registered supplier in the State of Kerala</p> <p>(b) Babu Cones, a proprietorship concern of Rajasthan, which was not registered under GST</p>	<p>Taxable</p> <p>POS 12(5):</p> <ol style="list-style-type: none"> <li>1. If provided to RP - Location where recipient is registered</li> <li>2. If provided to URP - Location where the services are actually performed</li> </ol>
13	<p>The company pledged its 5% equity shares to the merchant banker for the purpose of proposed initial public offer.</p> <p>Face value of shares is Rs 5,00,000. The market value of shares is Rs 8,00,000</p>	<p>No GST</p> <p>Supply includes supply of goods and services. Shares being securities are neither goods nor services. Thus, transfer of shares which is neither goods nor services is not a supply</p>



14	Stock transfer of goods worth Rs 58,000 without consideration to its branch at Gaya (Bihar). Branch has been declared as an additional place of business in the registration certificate	No GST  Stock transfer between 2 units of a legal entity under single registration is not a deemed supply under GST and hence, the same is not liable to tax under GST since branch with same GSTIN is not a distinct person
15	Intra-State inward supply of various services for use in the course or furtherance of business (30 invoices). Out of 30 invoices, details of 10 invoices amounting to Rs 2,50,000 were not furnished by the suppliers in their GSTR-1s and resultantly, were not reflected in Amit Limited's GSTR-2B	No ITC for 10 invoices of Rs 2,50,000
16	Outward supply of services of milling of paddy into rice (Intra-State)	Taxable
17	Outward supply of services of giving trucks on hire to a Governmental authority (Intra-State)	Taxable  If MVs are given to the state transport understanding are exempt if seating capacity is more than 12 persons
18	Amount paid to IIM Ahmedabad, Gujarat for providing 15 days' management training to 10 managers from 10th January. The IIM provided Participation Certificates at the end of the training program	Not exempt  This is inward supply. Short duration courses are not covered under exemption
19	Purchased air tickets for its employees from Patna to Guwahati, Assam airport in economy class. Total fare was Rs 1,00,000, out of which basic fare was Rs 80,000	Exempt  Transport of passengers by air terminating in an airport located in Assam is exempt from GST as said transportation is in economy class.



20	<p>Current month - January 24</p> <p>During the course of arranging and filing documents, the Accountant of Mahajan Limited observed that an invoice for Rs 30,000 (excluding tax) dated 2nd December, 2023 was omitted to be recorded in the books of accounts and no payment was made against the same till the end of January, 2024. This invoice was issued by Mr. Sunil of Patna, from whom Mahajan Limited had taken cars on rental basis. Invoice included cost of fuel also.</p>	<p>No ITC in January 2024</p> <p>RCM or FCM? RCM supply - supply of renting of MV by other than Body Corporate to Body Corporate - Mr Sunil to Mahajan Ltd and thus, RCM</p> <p>Time of supply? Date of payment and 61<sup>st</sup> day from the date of issue of invoice Payment - not made yet 61<sup>st</sup> day - 1 Feb TOS = 1 Feb Current month is Jan and thus, no treatment in Jan</p> <p><b>MIND BLOWING QS BAWAA!!</b></p>
21	<p>Organised a business exhibition in Gujarat for Jignesh Industries, registered in Surat, Gujarat</p>	<p>Taxable</p> <p>Exempt if organized outside India</p>
22	<p>Provided accommodation services to 10 CA students (originally from outside Rajasthan) in a hostel - Surya Homes, owned by it. Surya Homes is located in Jaipur, Rajasthan. [Hostel accommodation charges are Rs 22,000 per student per month. As per agreement, minimum period of stay of the students in hostel is 4 months]</p>	<p>Taxable</p> <p>Exempt if renting services are given for:</p> <ol style="list-style-type: none"> <li>1. Accommodation</li> <li>2. Rent is upto Rs 20,000</li> <li>3. Duration is of continuous period of 90 days</li> </ol>
23	<p>Performed the carnatic music to promote a brand of readymade garments - Lokesh Garments, registered in Udaipur, Rajasthan</p>	<p>Taxable</p>
24	<p>Intra-State services provided as a business correspondent of BawaLena Bank, registered in Rajasthan, with respect to accounts in its Jaipur city branch</p>	<p>Taxable</p> <p>Exempt only when provided in rural area branch</p>



25	Rented a commercial property by Amita in Jaipur, Rajasthan to Ganga Ltd., a supplier of goods and services registered in Jodhpur, Rajasthan. Amita is a director in Ganga Ltd.	Taxable  Exempt if commercial property is given to URP for residential purpose
26	Sponsored a Business Summit organized in Bikaner, Rajasthan, by Associated Chamber of Commerce and paid a sponsorship fee of Rs 5,00,000 to Associated Chamber of Commerce, registered in Jaipur, Rajasthan.  Recipient = Surya (individual) - RP in Rajasthan	Taxable  Since recipient of sponsorship services is an individual (Surya), tax is not payable under reverse charge. It is an intra-State supply since place of supply of sponsorship services is location of recipient, i.e. Rajasthan. Further, ITC is available on said service since it is used in course or furtherance of business
27	Received the services of transportation of goods by road from Sindhu Transporters, an unregistered Goods Transport Agency of Jodhpur, Rajasthan  Recipient - Individual - RP in RJ	RCM  POS - Sec 12(8) If provided to RP - Location where recipient is registered
28	Taken cars on rental basis from Ajay Limited, registered in Jodhpur, Rajasthan.  Recipient - Individual - RP in RJ	FCM  RCM when supply of renting of MV by other than Body Corporate to Body Corporate
29	Services of transportation of students provided to Sanskar College offering the degree courses recognized by law Supplier - Mahajan Ltd - RP in MH	Taxable  Services of transportation of students provided to an educational institution other than an institution providing pre-school education or education up to higher secondary school or equivalent, are not exempt



30	Received the services by way of transportation of goods by road from Sindhu Transporters, an unregistered Goods Transport Agency of Nagpur, Maharashtra  Recipient - Mahajan Ltd - RP in MH	RCM  POS - Sec 12(8) If provided to RP - Location where recipient is registered
31	Organized a business exhibition in Gujarat for Ramesh Industries, registered in Delhi.	Taxable  Exempt if organized outside India
32	Provided training at his Mumbai Office to employees of Aashiyana Interiors, a proprietorship concern of Rajasthan, which was not registered under GST.  Supplier - Mahajan Ltd - RP in MH	Taxable  POS: 1. If provided to RP - Location where recipient is registered  2. If provided to URP - Location where the services are actually performed
33	Recovery agent's services provided to a car dealer  Supplier - Mahajan Ltd - RP in MH	FCM  RCM only if it is provided to banking company, FI, NBFC
34	Legal services availed for official purpose from an individual advocate located in Gujarat  Recipient - Mahajan Ltd - RP in MH T/O in the prec FY = 1.80 crores	RCM  POS would be location of the registered recipient
35	Sponsored his business in a Cricket Match, organized by Mumbai Cricket Association, Maharashtra wherein Mr Mahajan (RP in MH) paid an amount of Rs 1,50,000 to the association	Taxable  It is an intra-State supply, since POS is Mumbai, Maharashtra, being the location of recipient. ITC is available on services used in the course or furtherance of business.
36	Supply of televisions to M/s. Shine Electronics Ltd. located at Ludhiana, Punjab - Value = 20,00,000	The credit note issued on 30.11.2025 is invalid as valid credit note can be issued till 30th October 2025 and thus, GST



	<p>Current month - November 2025</p> <p>Credit Note of Rs 80,000 (excluding GST) was issued on 30-11-2025 to M/s. Shine Electronics Ltd. against invoice of Rs 4,20,000 issued on 10-03-2025</p> <p>Annual return is filed for FY 2024-25 - 30/10/2025</p> <p>Supplier - Madhuri (RP in Punjab)</p>	<p>Liability will not be reduced in respect to such credit note</p>
37	<p>Raw material transferred to Service Centre located at Bhatinda branch</p> <p>Value = 1,80,000</p> <p>Additional information: Madhuri Private Limited is a manufacturer of Televisions at Mohali, Punjab and has a Service centre at Bhatinda, Punjab. The company has taken a single registration of GST</p>	<p>Not a supply</p> <p>Transfer of goods between branches having same GST registration is NOT a supply</p>
38	<p>Received advance from M/s. New Electro Divine registered at Delhi for purchase of television</p>	<p>Not taxable</p> <p>GST on advance received for supply of goods of Rs 3,50,000 will be payable at the time of issuance of invoice</p>
39	<p>Received advance from M/s. New Electro Divine registered at Delhi for payment of Annual Maintenance Charges (AMC) of television as M/s. New Electro Divine also undertook optional AMC of television</p> <p>Supplier - Madhuri (RP in Punjab)</p>	<p>Advance received for services</p> <p>TOS will be triggered</p> <p>GST on advance received for supply of services will be payable at the time of receipt of advance.</p>



		Since, the POS of services made to a RP is location of recipient i.e. Delhi, it would be Inter-state Supply.
40	<p>Purchase of raw material from M/s. Electro Enterprises Pvt. Ltd. registered at Ludhiana, Punjab</p> <p>Purchase of raw materials includes the raw material of Rs 1,20,000 which was purchased on 10-03-2025 but the invoices were uploaded in GSTR-1 on 18-11-2025 and such details have been communicated to the recipient in Form GSTR-2B</p> <p>Annual return is filed for FY 2024-25 - 30/10/2025</p> <p>Current month - Nov 2025</p> <p>Recipient - Company registered in Punjab</p>	<p>ITC not allowed</p> <p>Time limit of availing ITC is expired</p> <p>For FY 2024-25 - time limit is earlier of</p> <ol style="list-style-type: none"> <li>1. 30 Nov 2025</li> <li>2. Actual date of annual return i.e. <b><u>30 Oct 2025</u></b></li> </ol>
41	<p>Freight paid for transportation of Television to a tempo owner registered as GTA at Mohali, Punjab. Tempo owner issued invoice without any GST</p> <p>Recipient - Company registered in Punjab</p>	<p>RCM</p> <p>POS - Sec 12(8)</p> <p>If provided to RP - Location where recipient is registered</p>
42	<p>Paid rent of factory and service centre to Mr. Rakesh, who is an unregistered person</p> <p>Recipient - Company registered in Punjab</p>	<p>RCM</p> <p>Renting of commercial property by URP to RP (Regular scheme) = Taxable under RCM</p>
43	<p>Security services received from M/s. Safety-n-Security Services, sole proprietorship firm, registered</p>	<p>RCM</p>



	<p>under composition scheme at Jalandhar, Punjab</p> <p>Recipient - Company registered in Punjab</p>	<p>Security services provided by any person other than a body corporate to a registered person is taxable under reverse charge mechanism (RCM)</p>
Past Paper Questions		
44	<p>Supply of goods of Rs 18,00,000 to Vaidehi Enterprises, a registered person of Udaipur, Rajasthan.</p> <p>Further, received Rs 50,000 from Vaidehi Enterprises towards freight charges (as agreed to deliver the goods at Vaidehi Enterprises' premises) which was not included in above value of supply.</p> <p>Supplier - Company registered in Rajasthan</p>	<p>Taxable = 18.50 Lakhs</p> <p>Composite supply</p>
45	<p>Supply of goods worth Rs 35,00,000 to Calc. Exim, a registered person of Prayagraj, Uttar Pradesh.</p> <p>Further, the amount of Rs 60,000 charged separately (not included above) from Calc. Exim on account of municipal taxes levied in relation to such outward supply</p>	<p>Municipal tax is included in VOS</p>
46	<p>Supply of services to Sunshine Ltd., a registered person in Jodhpur, Rajasthan before discount worth Rs 6,00,000.</p> <p>Further, discount of Rs 30,000 which has been given at the time of supply of service and duly recorded in the invoice</p>	<p>Discount to be reduced from VOS</p>
47	<p>Delivered the goods worth Rs 2,00,000 to Jeevan Solutions, a RP</p>	<p>Inter state</p>



	located at Bikaner, Rajasthan on the direction of Raghu Enterprise, a registered person of Mumbai, Maharashtra and tax invoice was issued by Evershine Pvt. Ltd. to Raghu Enterprise of Mumbai, Maharashtra  Supplier - Co registered in RJ	POS in case of bill to ship to model is principal place of business of a third person at whose instructions the goods are delivered by supplier to recipient
48	Purchased raw material goods worth Rs 20,00,000 from PQR Ltd; a GST registered dealer, located at Kanpur, Uttar Pradesh. Goods worth Rs 1,00,000 out of total purchases were not received during the month	ITC on 19L
49	Purchased truck worth Rs 15,00,000 from GST registered dealer, located at Ajmer, Rajasthan for transportation of its goods	ITC allowed
50	Purchased car (having seating capacity of 7 persons) costing to Rs 10,00,000 excluding GST from Mihir Automobiles Pvt. Ltd., a GST registered dealer, located at Ajmer, Rajasthan for use of its director for official purpose	ITC blocked
51	Purchased goods worth Rs 5,00,000 from DEF Buildwell Pvt. Ltd., a registered person of Jaipur, Rajasthan for construction of an additional floor of factory building, of Evershine Pvt. Ltd	ITC blocked  ITC on goods used in construction of immovable property (other than plant or machinery) on one's own account is blocked if capitalized in the books
52	F Ltd. of Mumbai (unregistered) had promised to DEF Pvt. Ltd. in Oct 23 to complete contract within 3 months, but they were not able to complete committed contract, so DEF Pvt. Ltd. received consideration for non-performance	Liquidated damages  Not a supply



	of contract on time as decided by pre written agreement.	
53	DEF Pvt. Ltd. had provided service of booking of flight tickets for employee of H Enterprise (registered in Delhi) in the economy class from Bagdogra (West Bengal) to Pune Maharashtra	Taxable  Service of booking of air tickets is being provided here. Only the service of transportation of passengers in economy class embarking from Bagdogra is exempt.
54	DEF Pvt. had purchased goods worth Rs 5,00,000 from R Ltd. (registered in Gujarat) on 15.03.2023. Now R Ltd. issued debit note on 15.01.2024 for post delivery service to DEF Pvt. Ltd. as per part of terms of sales  Current month - Jan 2024	ITC on debit note is allowed  Time limit for availing ITC on original invoice and debit note is to be considered separately in case they have been issued in different FYs.
55	DEF Pvt. Ltd. had sold one of its unit in Pune as a going concern (with all goods and unexecuted orders) to H Ltd. (registered in New Delhi)	Exempt
56	DEL Pvt. Ltd. had provided service to Mr. Y (registered in Punjab) to organise business exhibition in Dubai.	Exempt
57	Purchase of confectionery items which are to be used to supply free of cost to customers in a customer meet organised by DEF Pvt. Ltd	ITC is blocked
58	Supplied a latest technology laptop with touch screen option to Managing Director's friend  Value = 60,000 (Open market value as well as sale to unknown customers was at Rs 90,000)	VOS = 60,000  Supply to URP and price is the sole consideration



<p>59</p>	<p>Supplied printed letter cards to M K Industries, a registered person in Gandhinagar, Gujarat.</p> <p>Logo design was supplied by M K Industries. Out of Rs 5,00,000, Materials cost was Rs 4,00,000 and balance was Printing cost.</p> <p>Rate of GST Goods = 12% Service = 18%</p>	<p>Composite supply</p> <p>Treated as supply of goods</p> <p>Since letter cards are supplied by the printer using its own physical inputs to print the logo supplied by the recipient, it is a composite supply wherein the predominant/ principal supply is supply of goods.</p> <p>It is an Intra State supply since the place of supply is Gujarat being the location where movement of goods terminates</p>
<p>60</p>	<p>Provided services of transportation of passengers by an Omnibus through an Electronic Commerce Operator (ECO)</p> <p>Supplier - Company registered in GJ</p>	<p>Not taxable u/s 9(5)</p> <p>Service by a Co using an omnibus</p> <p>Liability of the supplier and not of ECO</p>
<p>61</p>	<p>Provided catering services to Excel University of Patna, Bihar, which is recognized by UGC for granting recognised qualification</p>	<p>Taxable</p> <p>Catering services are exempt only when such services are provided to an educational institution providing services by way of pre-school education &amp; education up to higher secondary school or equivalent</p>
<p>62</p>	<p>Supplier - Co registered in GJ</p> <p>Made supply of goods in the territorial waters to Blue Waters Inc., registered in the State of Maharashtra.</p> <p>Such place of territorial water was at a distance of 5 nautical miles to the baseline of coastal State of</p>	<p>Where supply is in the territorial waters, the place of supply is deemed to be in the coastal State where the nearest point of the appropriate baseline is located, viz. Gujarat in the given case.</p> <p>Hence, supply will be intra-State supply of goods.</p>



	Gujarat and 7 nautical miles to the baseline of coastal State of Maharashtra	
63	Purchased goods from DK & Co., a registered composite dealer	NO ITC as GST must not have charged
64	During the course of filing invoices, accountant identified an invoice dated 31.03.2024, issued by Mr. Mahajan, whose residential house was taken on rent for MD of the company for his residential use. Invoice was for Rs 50,000 (excluding tax). No payment has been made for this invoice  Recipient - Co registered in GJ  Current month - May 2024	RCM  ITC in May  Time of supply? Date of payment and 61 <sup>st</sup> day from the date of issue of invoice Payment - not made yet 61 <sup>st</sup> day - 31 May TOS = 31 May
65	Provided commissioning services under Pure labour contract to M/s Raj Builders of Jaipur, Rajasthan for Multi-storey residential complex.	Taxable  Exempt only if it is single residential unit
66	Stock transferred without consideration to its branch in Jodhpur, Rajasthan. Branch has same GSTIN.	No Tax
67	Outward sale of goods to various unrelated persons: Market Value - 5L Transaction Value - 5.75L	VOS = TV
68	Provided warehousing services for Kidney beans (Rajma), Red lentils and other pulses.	Exempt
69	Received Car rental services from Carman Private Limited, an unregistered company in Udaipur engaged in car renting services. MLM Private Limited paid rent on monthly basis (Cost of fuel also included)	FCM - NO RCM  Rental service provided by other than body corporate to body corporate is taxable under RCM



	Recipient = Co registered in RJ	
70	The Company made donation of ₹ 4,50,000 to a local old age home (a trust not registered under GST) for setting a Water Cooler at old age home with the name of company embedded on the water cooler to express their support for the good cause.	Not a supply  No quid-pro-quo
71	The Company paid ₹ 50,000 to Mr. Ajay, an independent director, as sitting fees.	RCM
72	On 5th February 2025 Supplied goods to Jaara Enterprises, an unregistered partnership firm in Bikaner, Rajasthan. Discount of 10% offered to Jaara Enterprises on this invoice price of Rs 2,00,000 as per pre agreement but not recorded in the invoice.  Discount given for this invoice by way of credit note on 28th February 2025.	Taxable  POS as per the Sec 10 - involving movement POS will be place where movement terminates  Post supply discount of Rs 20,000 (Rs 2,00,000 × 10%) is deductible from value of supply since such discount is as per pre-agreement
73	Made a supply of machinery to Cool & Co. registered in the State of Kerala.  The machinery was installed at Factory site of Cool & Co. in the State of Tamil Nadu as per agreement  Supplier - Mr Mahajni (RP in Kochi)	Inter-State supply as place of supply is Tamil Nadu being the place of installation of machinery
74	Provided supply of online educational journals on monthly basis to St. Peters High School, situated in the State of Kerala.	Taxable  If provided to college - exempt
75	Provided renting of his own commercial property situated at	Taxable under FCM



	<p>Thrissur (Kerala) to Safe Volt Limited of Kerala, in which he is an independent director</p> <p>Mr. Mahajni was advised by his accountant that since he is a director in the company to whom he let out his property, GST is to be paid by the company under Reverse Charge Mechanism [RCM].</p> <p>Supplier - Mr Mahajni (RP in Kochi)</p>	<p>Since Mr. Mahajni rented his commercial property in his personal capacity and not in the capacity of a director.</p> <p>POS = Kerala being location of immovable property.</p>
76	<p>Supplied a consignment of Office uniform to Rasool Tea Estate situated at Munnar (Kerala)</p> <p>In respect of supply made to Munnar, being a hill station, local levy of Green tax of Rs 10,000 was charged by Mr. Karan in the invoice made to Rasool Tea Estate.</p>	<p>Green tax of Rs 10,000 is includible in the value of supply</p>
77	<p>Payment made to Mr. Manish, a contractor of Bengaluru for construction of staff quarters within the factory premises at Kochi. Staff quarters capitalised in the books and no depreciation charged.</p>	<p>ITC is blocked</p> <p>ITC on construction of immovable property being other than plant and machinery is blocked</p>
78	<p>Supply of taxable goods to Mr. Sudhir of Hubli (Karnataka) registered under Composition scheme in the state of Karnataka</p>	<p>Taxable</p> <p>POS is Karnataka being location of goods at the time at which movement terminates for delivery to recipient.</p>
79	<p>Hiring receipts for supply of Industrial heavy machines along with supply of machine operators. (out of Rs 9,00,000, value of Rs 2,25,000 belongs to supply of operators, but not separately charged).</p>	<p>Being composite supply wherein the principal supply is the hiring out of the heavy machine, GST rate of principal supply being 12% will apply</p>



	<p>As per policy of the industry, these machines are always hired out along with operators, and operators are also supplied only when machines hired out with single price.</p> <p>Rates of GST: Supply of machine operator without heavy machines - 18%</p> <p>Hiring of heavy machine - 12%</p>	
80	<p>Renting of dumpers including driver given for transport of minerals within the mining area in Jharkhand for a period of 18 months to Vanshika Builders, registered in the state of Bihar</p> <p>Supplier - Co registered in Bengaluru</p>	<p>Taxable</p> <p>Service of renting of transport vehicles with operator and not service of transportation of goods by road.</p> <p>Further, it is an inter-State supply since place of supply of services provided to the registered person is Bihar being location of such registered person.</p>
81	<p>Stock transferred without consideration to its branch in Shimoga, Karnataka.</p> <p>Branch has same GSTIN. (Value of goods as per Valuation Rules under GST law is Rs 2,50,000)</p> <p>Supplier - Co registered in Bengaluru</p>	<p>Such transfer is not a supply as the branch has the same GSTIN as that of the head office and thus, is not a distinct person</p>
82	<p>Given on hire 26 motor vehicles (seating capacity of 14 persons excluding driver) to Karnataka State Road Transport Corporation (KSRTC)</p>	<p>Exempt</p> <p>Services by way of giving on hire to a State Transport Undertaking (STU), a motor vehicle meant to</p>



		carry more than 12 passengers is exempt
83	<p>Purchased 4 electric scooters with engine capacity of 23 cc for use by its employees for commuting within the office premises and nearby client locations. Scooters were supplied in Bengaluru (Karnataka) by a GST-registered dealer located in Rajasthan</p>	<p>Vehicle with less than 4 wheels fitted with engine capacity of upto 25cc is not a motor vehicle and thus, ITC on same is not blocked.</p>
84	<p>Mr. Vijay (Managing Director) went to Surat, Gujarat for a business meeting in June 2025 and stayed for 3 days in "Royal Residency Hotel" registered in the state of Gujarat.</p> <p>Hotel accommodation charges paid Rs 18,000 (taxable value, excluding GST) for the stay</p> <p>Supplier - Co registered in Bengaluru</p>	<p>It is an intra-State supply since place of supply is Surat/ Gujarat being the location of immovable property.</p> <p>However, ITC of the same will not be available since the recipient of said intra-State supply is located in a different State than that of place of supply</p>
85	<p>In the month of December, 2024, company had availed services in an inter-State transaction with a taxable value of Rs 6,00,000;</p> <p>This transaction was liable to tax under reverse charge. Payment for the same to the supplier was not made till the current month (overdue for 181 days during June, 2025).</p> <p>However, tax due under the said transaction was paid to Government in December 2024 and input tax credit availed in the same month.</p> <p>Current month - June 25</p>	<p>No Impact</p> <p>Reversal of credit availed is not required since the condition of payment of value of supply plus tax within 180 days does not apply to supplies on which tax is payable under reverse charge.</p> <p>ITC is already availed in the previous month and thus, no impact of ITC as well in the current month</p>



<u>Model Test Papers - Important adjustments</u>		
86	Inter-State security services provided to Bharat higher secondary school for their annual day function organised in Kaman Auditorium outside the School campus	Taxable  Only the security services performed within the premises of the higher secondary school are exempt
87	Rent paid to landlord, who is registered in State of Karnataka, for office located in Karnataka  Note - Landlord did not upload his GSTR-1 within the prescribed time resulting in the GST amount not being reflected in GSTR-2B of M/s. ABC & Co	No ITC  Supplier did not upload the details of invoice in his GSTR-1 and said details are not being reflected in GSTR-2B of the recipient
88	Air conditioner purchased for office purpose	ITC allowed
89	Vishwanath Ltd. received Rs 5,000 as price linked subsidy from a NGO on sale of each such machine, The Price of Rs 80,000 of the machine is after considering such subsidy	VOS = 85,000
90	Permanent transfer of old computers to orphanage home without consideration. Input tax credit was not availed on the same	Not a deemed supply  Permanent transfer or disposal of business assets was not treated as supply even if made without consideration in terms of Schedule-I of the CGST Act, 2017 as ITC was not availed on the same.
91	Availed Works Contract service for repair of office building. Amount of repair was debited in the profit & loss account	ITC is available  Repair amount is debited to P/L and not capitalized
92	Intra-state transfer of goods to its branch office in the state of West Bengal. Both places are under the same GSTIN	Not a deemed supply



	Supplier - Proprietor - Registered in WB	
93	<p>Availed legal service from an advocate to represent the matter in the Court relating to collection of disputed proceed from customers</p> <p>Recipient - Amiti Mahakal whose turnover is Rs 59 Lakhs in the preceeding FY</p>	RCM
94	Tax levied by Local Authority on sale of such machine	Add to VOS
95	Purchase of inputs used in trial runs	ITC is allowed as it is used in the course or furtherance of business
96	Cement used for making foundation and structural support to plant and machinery	ITC is allowed
97	Services provided by way of labour contracts for repairing a single residential unit otherwise than as a part of residential complex (It is an intra-State transaction)	Repairing is not covered in exemption and thus TAXABLE
98	Service of maintenance of street lights in a Municipal area involving replacement of defunct lights and other spares alongwith maintenance. Generally replacement of defunct lights and other spares constitutes 35% of the supply of service	<p>Taxable</p> <p>Pure Service is exempt only when the portion of goods is upto 25% of the supply of service</p>
99	Service of brochure distribution provided under a training programme for which 70% of the total expenditure is borne by the Government	<p>Taxable</p> <p>Services provided to the Government under any training programme for which 75% or more of the total expenditure is borne by the Government is exempt.</p>
100	Late fees for delayed payment inclusive of GST [Shri Ram Pvt. Ltd.	Nothing to be added



paid the late fees. However, these charges were ultimately waived by Shri Narayan Pvt. Ltd. and the amount was refunded to Shri Ram Pvt. Ltd. during the same month]	If the charges are waived off then no amount will be added to VOS
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Amit Bhaiya

### Important Playlists / Video

1. **GST Super Revision -**

<https://www.youtube.com/playlist?list=PLpJVh7Fa6YKYyRh1I6fjj4pSYsOhPHCdG>

2. **DT Super Revision -**

[https://www.youtube.com/playlist?list=PLpJVh7Fa6YKaH5iOL8NZUzUgbSz0\\_W1OK](https://www.youtube.com/playlist?list=PLpJVh7Fa6YKaH5iOL8NZUzUgbSz0_W1OK)

3. **TDS memory technique -**

<https://youtu.be/yUwRbjpVoKc>