

As per amendment Provided that no such rectification of any omission or incorrect particulars shall be allowed after the 30th day of November following the end of the financial year to which such details pertain, or the actual date of furnishing of relevant annual return, whichever is earlier.

Question 2

RTP Nov '19

IGST @ 12%] in the States of Punjab and Haryana. He has furnished the following details in relation to independent supplies made by him in the quarter ending June, 20XX: -

Supply	Recipient	Nature of supply	Value (₹)
1	Mr. A, a registered person	Inter-State	2,20,000
2	Mr. B, a registered person	Inter-State	2,55,000
3	Mr. C, an unregistered person	Intra -State	1,80,000
4	Mr. D, an unregistered person	Intra-State	2,60,000
5	Mr. M, an unregistered person	Inter-State	3,00,000
6	Mr. N, an unregistered person	Inter-State	50,000
7	Mr. O, an unregistered person	Inter-State	2,50,000
8	Mr. P, an unregistered person	Inter-State	2,80,000
9	Mr. Q, a registered person	Intra-State	1,50,000
10	Mr. R, a registered person	Intra-State	4,10,000

The aggregate annual turnover of Mr. Gauri Shiva in the preceding financial year was ₹ 1.20 crore. With reference to rule 59 of the CGST Rules, 2017, discuss the manner in which the details of above supplies are required to be furnished in GSTR-1.

Answer:

Rule 59 of the CGST Rules, 2017, inter alia, stipulates that the details of outward supplies of goods and/or services furnished in form GSTR-1 shall include the-

- a. invoice wise details of all -
 - (i) inter-State and intra-State supplies made to the registered persons; and
 - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
- b. consolidated details of all -
 - (i) intra-State supplies made to unregistered persons for each rate of tax; and
 - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

Thus, in view of the above-mentioned provisions, Mr. Gauri Shiva should furnish the details of outward supplies of goods made by him during the quarter ending June 20XX in the following manner:-

Supply	Recipient	Nature of supply	Value (₹)	Manner of furnishing details
1	Mr. A, a registered person	Inter-State	2,20,000	Invoice-wise details
2	Mr. B, a registered person	Inter-State	2,55,000	Invoice-wise details
3	Mr. C, an unregistered person	Intra-State	1,80,000	Consolidated details of supplies 3 and 4
4	Mr. D, an unregistered person	Intra-State	2,60,000	



5	Mr. M, an unregistered person	Inter-State	3,00,000	Invoice-wise details
6	Mr. N, an unregistered person	Inter-State	50,000	Consolidated details of supplies 6 and 7
7	Mr. O, an unregistered person	Inter-State	2,50,000	
8	Mr. P, an unregistered person	Inter-State	2,80,000	Invoice-wise details
9	Mr. Q, a registered person	Intra-State	1,50,000	Invoice-wise details
10	Mr. R, a registered person	Intra-State	4,10,000	Invoice-wise details

Question 3

PYQ July '21

Who can be registered as Goods and Service Tax Practitioners under Section 48 of the CGST Act?

Answer:

Following persons can be registered as Goods and Service Tax Practitioners:

Any person who, (i) is a citizen of India; (ii) is a person of sound mind; (iii) is not adjudicated as insolvent; (iv) has not been convicted by a competent court; and satisfies any of the following conditions, namely that he:

- is a retired officer of Commercial Tax Department of any State Govt./CBIC who, during service under Government had worked in a post not lower than the rank of a Group-B gazetted officer for a period ≥ 2 years, or
- is enrolled as a Sales Tax Practitioner or Tax Return Preparer under the erstwhile indirect tax laws for a period of not less than 5 years, or
- acquired any of the prescribed qualifications
- has passed Graduate/postgraduate degree or its equivalent examination having a degree in specified disciplines, from any Indian University or a degree examination of any Foreign University recognised by any Indian University as equivalent to degree examination
- has passed any other notified examination
- has passed final examination of ICAI/ ICSI/ Institute of Cost Accountants of India Note: Any 3 points may be mentioned.



Multiple Choice Questions

Question 1

CS Execu.

Mr. Prabhu, registered under GST in Mumbai, is in the business of trading of marble handicraft items domestically as also exporting the same. His annual turnover and input tax details are as follows:

Particulars	Turnover [Rs.]	Tax paid on inputs [Rs.]
Taxable goods	1,25,00,000	12,50,000
Exported goods	75,00,000	5,50,000
Exempt goods	50,00,000	5,00,000

Mr. Prabhu exported the goods under LUT without payment of IGST. Value of like goods domestically supplied by him is Rs. 60,00,000.

Mr. Prabhu seeks your help in calculating the amount of refund of ITC which he is eligible to claim under GST law. The refund amount is:

- (a) Rs. 18,00,000
 (b) Rs. 6,75,000
 (c) Rs. 5,40,000
 (d) Rs. 6,90,000

Question 2

CS Execu.

The details of outward supplies of goods or services shall be submitted by —

- (a) 11th of the succeeding month
 (b) 18th of the succeeding month
 (c) 15th of the succeeding month
 (d) 20th of the succeeding month

Question 3

CS Execu.

The normal permissible Time Period to upload the statement of outward supply will be :

- (a) From 01st to 11th of the Next Month
 (b) From 11th to 15th of the Next Month
 (c) From 11th to 15th of the Next Month
 (d) From 11th to 20th of the Next Month

Question 4

CS Execu.

Which form is furnished for submission of details of outward supplies u/s 37?

- (a) GSTR-1
 (b) GSTR-2
 (c) GSTR-3
 (d) GSTR-5



Question 5

CS Execu.

Supplier registered under composition scheme must file return within .{June. 2019)

- (a) 7 days after end of every month
- (b) 20 days after end of every month
- (c) 18 days after end of every quarter
- (d) 30 days after end of the year

Question 6

CS Execu.

A registered taxable person other than Input service distributor, non-resident tax payer & a person paying tax under section 10, 51 or 52, shall file its periodical return –

- (a) by 20th of the month succeeding the quarter
- (b) by 18th of the month succeeding the quarter
- (c) by 10th of the succeeding month
- (d) by 20th of the succeeding month

Question 7

CS Execu.

The maximum amount of late fee payable by any registered person on failure to furnish GSTR-3B by the due date is

- (a) Rs. 1,000
- (b) Rs. 5,000
- (c) Rs. 10,000
- (d) Rs. 25,000

Question 8

CS Execu.

The e-commerce operator collecting tax under section 52 shall file its monthly return –

- (a) by 18th of the succeeding month
- (b) 20th of the month succeeding the quarter
- (c) 17th of the succeeding month
- (d) 10th of the succeeding month

Question 9

CS Execu.

Mr. Pandit is engaged in trading of gifts articles and his annual turnover will exceeds Rs. 500 lakhs. The due date for filing annual return would be _____ of the following financial year.

- (a) 31st October
- (b) 31st December
- (c) 30th September
- (d) 30th November

Answers

1	2	3	4	5	6	7	8	9	
b	a	a	a	d	d	b	d	b	



Case Scenarios

Easy

Case I

MTP Oct'21 & Sep '23

Ms. Adisha, a doctor having in-patient facility in her hospital is a registered person under GST. She availed interior decoration services from her spouse without any consideration being paid. She also availed IT related services from her sister-in-law without any consideration. Both services were for the purpose of her profession.

Ms. Adisha provided treatment of various diseases in her hospital and apart from that she also provided the following services in her hospital-

- Plastic surgery to enhance the beauty of the face
- Ambulance service for transportation of patients
- Renting of space to run medical store in hospital premises

She is also a consultant in other hospitals and received ₹ 40,00,000 as consultancy fee from the other hospitals.

Further, she also provides canteen facility and received ₹ 55,000 from in-patients, ₹ 35,000 from patients who are not admitted and ₹ 25,000 from visitors for the same facility.

She filed GSTR-3B for the month of June with some errors. She filed the Annual return for the said financial year on 31st October of the next year, whereas due date for the said Annual return is 31st December of the next year.

Proper Officer of the department cancelled the registration certificate of Ms. Adisha suo moto on 31st July. Order of cancellation was served on 5th August. However, she applied for revocation of the same and got her registration certificate revoked.

All the amounts given above are exclusive of taxes, wherever applicable. All the supply referred above is intra-State unless specified otherwise.

From the information given above, choose the most appropriate Answer for the following Questions

Question 1

Which of the following is a correct statement as per the provisions of CGST Act, 2017?

- Service availed from her Spouse is a deemed supply
 - Service availed from her Sister-in-Law is a deemed supply
 - Service availed from her Spouse is not a deemed supply
 - Service availed from her Sister-in-Law is not a deemed supply
- (I) and (iv)
 - (iii) and (iv)
 - (ii) and (iii)
 - (I) and (ii)

Question 2

Compute the taxable value of supply of canteen service provided by Ms. Adisha?

- ₹25,000
- ₹35,000
- ₹60,000
- ₹80,000



Question 3

Ms. Adisha should have applied for revocation of cancellation of registration certificate by

- (a) 5th August
- (b) 20th August
- (c) 30th August
- (d) 3rd November

Question 4

Maximum time permissible for rectification of error committed in monthly return of June is__

- (a) 20th July
- (b) 30th November of the next year
- (c) 31st October of the next year
- (d) 31st December of the next year

Question 5

Determine which of the following services provided by Ms. Adisha and her hospital is exempt from GST?

- (i) Plastic surgery to enhance the beauty of the face
- (ii) Ambulance service for transportation of patients
- (iii) Renting of space to run medical store in hospital premises
- (iv) Consultancy service by Ms. Adisha in other hospitals

- (a) (I), (ii) & (iv)
- (b) (I), (ii)
- (c) (ii) & (iv)
- (d) (I) & (iii)

1	2	3	4	5
a	c	d	b	c

Case II

MTP Nov'21, RTP Nov '20

Mr. Kumar started interior designing practice from the month of January. His turnover up to the month of March was ₹ 12,50,000. On 30th June, his turnover exceeded ₹ 20,00,000 & reached to ₹ 20,05,000. Mr. Kumar applied for GST registration (as regular taxpayer) on 15th July and registration was granted to him on 25th July. On 16th July, he entered into a contract for designing the flat of Mr. Sham. The service was completed on 22nd July and Mr. Kumar issued invoice on the same day for ₹ 6,00,000. On 5th July, Mr. Kumar purchased capital goods amounting to ₹ 4,50,000 and from 25th July to 31st July, he availed services amounting to ₹ 1,75,000 for the purpose of completing the service.

On 1st August, Mr. Kumar got another contract for interior designing from Mr. Ram, which he accepted on 2nd August. The service was completed on 6th August and invoice was issued on 7th August for ₹ 5,00,000. Payment was received on 29th August. All values are excluding taxes, unless specifically mentioned. Mr. Kumar makes only intra-State outward supplies and all purchases are also intra-State. Rates of tax are CGST - 9% and SGST - 9%.

In relation to the above, Answer the following Questions:

Question 1

The effective date of registration for Mr. Kumar is-

- (a) 30th June



- (b) 15th July
(c) 25th July
(d) 16th July

Question 2

Mr. Kumar can issue a revised tax invoice till-

- (a) 23rd October
(b) 8th September
(c) 25th September
(d) 25th August

Question 3

Eligible input tax credit available with Mr. Kumar for the month of July is-

- (a) CGST ₹ 40,500 & SGST ₹ 40,500
(b) CGST ₹ 15,750 & SGST ₹ 15,750
(c) CGST ₹ 56,250 & SGST ₹ 56,250
(d) CGST ₹ 36,000 & SGST ₹ 36,000

Question 4

The time of supply of services provided by Mr. Kumar to Mr. Ram is-

- (a) 7th August
(b) 1st August
(c) 29th August
(d) 6th August

Question 5

If instead of opting for regular scheme, Mr. Kumar opts to pay tax under section 10(2A) of the CGST Act, 2017, the tax liability for the month of July will be-

- (a) CGST Nil and SGST Nil
(b) CGST ₹ 54,000 & SGST ₹ 54,000
(c) CGST ₹ 18,000 & SGST ₹ 18,000
(d) CGST ₹ 78,150 & SGST ₹ 78,150

1	2	3	4	5
a	d	c	a	c

Case III

MTP Nov'21, RTP Nov '20

Ms. Anjali is engaged in supply of services. She is registered under GST and has opted to pay tax under composition scheme for service provider under section 10(2A) of the CGST Act. The turnover for the quarter ending June was Rs. 12,00,000. During July, she crossed the aggregate turnover of Rs. 50 lakh and opted out of composition scheme. She also started trading of goods in July.

She supplied an order to Breathe Well LLP on ex-factory basis, the details of which are as follows-

- I. Basic price of the product- ₹53,000
II. Outward freight- ₹12,000
III. Packing Charge - ₹ 5,000
IV. Discount given on receiving payment - ₹2,000 (not included in invoice)



For supplies, provided to Breathe Well LLP, she received half of the amount as advance on 22nd July. The goods were dispatched from her factory on 25th July and delivered on 28th July. She raised the invoice on 30th July and the balance payment was also received on the same date. Ms. Anjali received 25 invoices from various suppliers involving GST of Rs. 1,50,000 for the month of July. While filing GSTR-3B for the said month on 20th August, she found that only 20 invoices involving GST of Rs. 1,00,000 were uploaded by the suppliers.

Ms. Anjali supplied goods to the following persons-

Sr. No.	Recipient	Value of Supply
1	Mr. Pawan - an unregistered person	Rs. 150
2	Mr. Umesh, a registered person	Rs. 110
3	Rains Trust, an unregistered entity	Rs. 250

None of the above persons requires a tax invoice.

All the amounts given above are exclusive of taxes, wherever applicable. All the supply referred above is intra-State unless specified otherwise. Conditions applicable for an ailment of ITC are fulfilled subject to the information given above.

Based on the information provided above, choose the most appropriate

Question 1

Compute the tax liability for the quarter ending June under CGST and SGST?

- (a) Rs. 30,000 each
- (b) Rs. 12,000 each
- (c) Rs. 6,000 each
- (d) Rs. 36,000 each

Question 2

Compute the value of Supply made by Ms. Anjali to Breathe Wall LLP?

- (a) 56,000
- (b) 58,000
- (c) 68,000
- (d) 75,000

Question 3

Determine the amount of ITC that can be claimed by Ms. Anjali for the month of July?

- (a) Rs. 1,00,000
- (b) Rs. 1,10,000
- (c) Rs. 1,20,000
- (d) Rs. 1,50,000

Question 4

Determine the time of supply made to Breathe Wall LLP?

- (a) 22nd July
- (b) 25th July
- (c) 28th July
- (d) 30th July

Question 5

Ms. Anjali need not issue invoice to which of the following persons?



- (a) Mr. Pawan
 (b) Mr. Pawan and Umesh
 (c) Mr. Pawan and Rains Trust
 (d) Need not issue invoice to all the three persons

1	2	3	4	5
d	b	b	b	a

Case IV

MTP Mar'21

Explore Logistics, a Goods Transport Agency registered under GST provided GTA services (taxable @ 5%) to the following persons-

- A. Sahil Traders, an unregistered Partnership firm.
 B. Mr. Aadi, a casual taxable person, who is not registered under GST.
 C. Small Traders co-operative society registered under Societies Registration Act. In a particular consignment, Explore Logistics transported the following-
- (a) Defense Equipment's
 (b) Railway Equipment's
 (c) Organic Manure

Explore Logistics opted to charge GST @ 12% from October. It provided GTA Services to Mahajan Steels Pvt. Ltd. on 1st October and issued an invoice dated 5th November. Payment was received on 6th November.

It provided both inter-State and intra-State service to various registered as well as unregistered persons. Based on the information provided above, choose the most appropriate Answer for the following

Question 1

Which of the following persons are liable to pay GST on reverse charge in respect of the GT A services (taxable @ 5%) provided by Explore Logistics

- (i) Sahil Traders
 (ii) Mr. Aadi
 (iii) Small Traders Co-operative society
- (a) i & ii
 (b) ii & iii
 (c) i & iii
 (d) i, ii & iii

Question 2

Out of items transported by Explore Logistics, which of the following is/ are exempt from GST?

- (i) Defence Equipments
 (ii) Railway Equipments
 (iii) Organic Manure
- (a) i
 (b) i & ii
 (c) i & iii
 (d) i, ii & iii

Question 3

What will be the time of supply in respect of the services provided by Explore Logistics to Mahajan Steels Pvt. Ltd.?

- (a) 6th November
- (b) 5th November
- (c) 30th November
- (d) 1st October

Question 4

Which of the following statements is correct in respect of services provided by Explore Logistics to Mahajan Steels Pvt. Ltd.?

- (a) Mahajan Steels Pvt. Ltd. is liable to pay GST
- (b) Explore Logistics is liable to pay GST
- (c) Service provided by Explore Logistics to Mahajan Steels Pvt. Ltd. is exempt under GST
- (d) Mahajan Steels Pvt. Ltd. is liable to pay 50% GST and remaining 50% will be paid by Explore Logistics

Question 5

In respect of which of the following supplies, Explore Logistics has to provide invoice-wise details in GSTR- 1?

- (i) Inter-State supplies to registered person with invoice value not exceeding Rs. 2,50,000
 - (ii) Inter-State supplies to unregistered person with invoice value not exceeding Rs. 2,50,000
 - (iii) Inter-State supplies to unregistered person with invoice value exceeding Rs. 2,50,000
 - (iv) Intra-State supplies to registered person with invoice value not exceeding Rs. 2,50,000
- (a) i & iv
 - (b) i & ii
 - (c) ii & iii
 - (d) i, iii & iv

1	2	3	4	5
c	c	b	b	d

Case V

MTP Oct'20

M/s. Shanky Consultants, a partnership firm registered in Delhi, renders following services during the year:

- (i) Security services: ₹ 2,00,00,000/ to registered business entities.
- (ii) Manpower services (Accountants): ₹ 5,00,000/-
- (iii) Auditing services: ₹ 1,00,00,000/-

Other Information:

- i. Shanky Consultants also paid sponsorship fees of ₹ 70,000/- at seminar organized by a private NGO (a partnership firm) in Delhi.
- ii. Shanky Consultant pays rent amounting to ₹ 6,00,000/- for a building owned by MCD.
- iii. Assume all services are taxable at 18% and all transactions to be intra-State supplies. Based on the above information, Answer the following Questions:

Question 1

What is the aggregate turnover of Shanky Consultants?

- (a) ₹ 3,05,00,000/-



- (b) ₹ 3,05,70,000/-
 (c) ₹ 1,05,00,000/-
 (d) ₹ 1,05,70,000/-.

Question 2

GST liability paid under reverse charge by Shanky Consultants is?

- (a) CGST: ₹ 60,300/-, SGST: ₹ 60,300/-
 (b) CGST: ₹ 6,300/-, SGST: ₹ 6,300/-
 (c) CGST: ₹ 54,000/-, SGST: ₹ 54,000/-
 (d) None of the above.

Question 3

State which of the following statement is true in respect of security services provided by Shanky Consultants to registered business entities:

- (a) Shanky Consultants shall issue GST compliant tax invoice.
 (b) Shanky Consultants shall issue bill of supply stating "Tax to be paid by service recipient under reverse charge".
 (c) Shanky Consultants can issue any document in lieu of tax invoice.
 (d) Shanky Consultants shall issue receipt voucher every time Shanky Consultants receives payment.

1	2	3
a	a	a

Case VI

MTP May'20

Ms. Riya is a multi-faceted business personality. She is registered under GST from April, 20XX. She supplied a package consisting of stapler, calculator and charger at a single price of Rs. 300/-. Rate of GST for stapler, calculator and charger is 5%, 12% and 18% respectively. She wants to opt for composition levy.

She received following payments during the month of May, 20XX:

- earned Rs. 160,000 by performing in western music in a cultural event at a Resort
- earned Rs. 50,000 by providing services by way of renting of residential dwelling for use as boutique.
- received Rs. 70,000 by way of rent for letting of agro machinery

Ms. Riya made a supply during June, 20XX, details of which are as follows: -

- Basic price of the product - Rs. 45,000
- Tax collected at source under Income-tax Act, 1961 - Rs. 2,500
- She received a subsidy of Rs. 3,500 from Green Foundation Pvt. Ltd for usage of green energy and the subsidy was linked to saving energy

Ms. Riya provides the following information regarding receipt of inward supply during July, 20XX:

- received invoice for goods having GST Component of Rs. 30,000. Goods were to be delivered in 5 lots, out of which three lots were received in the current month.
 - purchased a car having GST component of Rs. 1,50,000 for the usage in a driving school owned by her
 - availed health insurance service for her employees on her own and paid GST of Rs. 7,000 thereon
- Transactions referred above are intra-State only. Conditions necessary for claiming input tax credit (ITC) have been fulfilled subject to the information given above.

