

**IT IS ADVISED TO COMPLETE WITHIN THE TIME ALLOWED i.e. 30 Minutes**

**Division A – Multiple Choice Questions**

Write the most appropriate answer to each of the following multiple choice questions

**Question No. 1 (2 Marks)**

Open area in the precincts of a temple has been rented for a marriage for a day. In which of the following cases, such renting is exempt from GST?

- (a) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income tax Act, 1961) and consideration charged is Rs. 9,000.
- (b) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income tax Act, 1961) and consideration charged is Rs. 11,000.
- (c) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income tax Act, 1961) and consideration charged is Rs. 11,000.
- (d) None of the above.

**Question No. 2 (2 Marks)**

Which of the following is an OIDAR service?

- (i) Online course consisting of pre-recorded videos and downloadable PDFs
- (ii) PDF document manually emailed by provider
- (iii) Individually commissioned content sent in digital form e.g., photographs
- (iv) Stock photographs available for automatic download
- (v) PDF document automatically emailed by provider's system.

- (a) (i), (iv)
- (b) (iv), (v), (ii)
- (c) (i), (iv), (v)
- (d) All of the above

**Question No. 3 (2 Marks)**

Which of the following transactions does not qualify as supply under GST law?

- (i) When the Head Office makes a supply of services to its own branch outside the State.
- (ii) When a person import services without consideration for the purposes of his business from his Son living outside India.
- (iii) Disposal of car without consideration and where the supplier has not claimed input tax credit on such car.
- (iv) When a principal makes supplies to his agent who is also registered and is situated within the same State.

- (a) (i) & (iii)
- (b) (i), (ii) & (iii)
- (c) (iii)
- (d) (iii) & (ii)

**Division B – Descriptive Questions**

**Question No. 1 (1/2 Mark each)**

Whether the following activities under GST are exempt (no Explanation needed):

- (i) Raamanand Joshi, a priest, charges Rs. 12,000 for conducting a religious ceremony on the birthday of Mr. Ghanshyam's son.
- (ii) Bhavyajyoti Foundation, a charitable trust registered under section 12AA of the Income-tax Act, 1961, has organized a 'Meditation Camp' for the Children in Urban Area.
- (iii) The Karnataka Cricket Association, Bangalore requests the Commissioner of Police, Bangalore to provide security in and around the Cricket Stadium for the purpose of conducting the cricket match for an agreed consideration.

**TEST 2 (IDT) Regular Batch (May 20 Exam) By CA Vijay Gaurav (30 Minutes for 20 Marks)**

- (iv) Services by way of transportation of passengers [not predominantly for tourism purpose] on a vessel, from Kolkata to Port Blair (mainland to island) or Port Blair to Rose Island (inter island)
- (v) Hari Prasad owns a truck and operates it himself. He carries the goods booked for his truck without issuance of consignment note.
- (vi) Service provided by a private transport operator to Scholar Boys Higher Secondary School in relation to transportation of students to and from the school.
- (vii) Services provided by way of vehicle parking to general public in a shopping mall.
- (viii) Amount charged for service provided by commentator to a recognized sports body

**Question No. 2 (4 Marks)**

An entity registered under section 12AA of the Income-tax Act 1961 has furnished you the following details; you are required to compute its GST liability (IGST 18%):

Particulars	Rs.
Fees charged for yoga camp conducted by the trust	5,00,000
Amount received for advancement of educational programmers relating to abandoned, orphaned or homeless children	50,000
Amount received for renting of property for Business Use	40,00,000
Services received from a service provider located outside Taxable Territory, for the purposes of providing 'charitable activities'	10,00,000
Amount received for activities relating to preservation of forests and wildlife	15,00,000

**Question No. 3 (4 Marks)**

Lakhanpur post office provided the following services to persons other than Govt. during the month ending 31-03-2020; all charges are exclusive of GST:

S. No.	Supply	Amount
1.	Basic mail services	1,00,000
2.	Transfer of money through orders	5,00,000
3.	Operation of saving accounts	1,50,000
4.	Rural postal life insurance services	2,00,000
5.	Distribution of mutual funds, bonds and passport applications	5,00,000
6.	Issuance of postal orders	3,00,000
7.	Collection of telephone and electricity bills	1,00,000
8.	Pension payment service	50,000
9.	Speed post services	5,00,000
10.	Express parcel post services	2,00,000

Compute the value of taxable supply of the month ending 31-03-2020

**Question 4 (2 Marks)**

A professional training institute gets its training material printed from a printing press. The content of the material is provided by the training institute who owns the usage rights of the same while the physical inputs including paper used for printing belong to the printer. Ascertain whether supply of training material by the printing press constitutes supply of goods or supply of services.