

Test 1 IDT (Dated 17/12/19)

Solution (Hints)

MCQ

Q No. 1 (c) (2M) Q No. 2 (b) (2M) Q No. 3 (c) (1M) Q No. 4 (a) (1M)

Descriptive Question

Q No. 1 (a) (2M) Individual as Referee in Football match organised by Sports Authority of India (A Recognised sports body) is exempt. While acted as referee in another charity football match organised by Local Sports club is Taxable.

Q No. 1 (b) (2M) Yes, Ms Kapoor is liable to pay GST as there is no Exemption is available for Western Dance Performance.

Q No. 1 (c) 2M The Statement is not Correct, State Govt as well as on recommendation of GST Council have power to notify a transaction to be a Supply of Goods or Services.

Q No. 2 5M

Exempt + 8,00,000 + Exempt + 12,00,000 + Exempt + Exempt + 75,000 = **27,50,000**

Q No. 3 3M

Amount paid by XY Ltd Rs. 45 Lac to ABC consultancy for not providing similar technical services to any other business entity in India for next 8 Years is a supply of service as per Schedule II of Section 7 of CGST Act 2017

Hence, GST payable will be Rs. 8,10,000 i.e. 18% of 45,00,000/-