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Chapter 1 – Goods and Service Tax – An Introduction

Problem 1

Identify which Tax is payable in following supplies:

Case	Location of Supplier	Location of Receiver / Place of Supply
1	Maharashtra	Maharashtra
2	Maharashtra	Goa
3	Maharashtra	Alaska
4	Delhi	Delhi
5	Delhi	Maharashtra
6	Daman and Diu	Daman and Diu
7	Daman and Diu	Maharashtra
8	Alaska	Maharashtra

Problem 2

Mr. A sells goods worth Rs. 1,00,000 to Mr. B. Mr. B sells these goods after value addition to Mr. C for Rs. 1,20,000. Tax rate is 18%. Explain the implications in following 4 cases:

Case	Location of Mr. A	Location of Mr. B	Location of Mr. C
1	Pune	Mumbai	Nagpur
2	Pune	Mumbai	Bengaluru
3	Pune	Bengaluru	Mysuru
4	Pune	Bengaluru	Chennai

Answer

Case I

On Supply by Mr. A to Mr. B (Intra State)	On Supply by Mr. B to Mr. C (Intra State)
CGST = 9% of 1,00,000 = Rs. 9,000 - paid to Central Government SGST = 9% of 1,00,000 = Rs. 9,000 - paid to State Government of Maharashtra	CGST = 9% of 1,20,000 = 10,800 – Payable to Central Government (-) Input Tax Credit = <u>9,000</u> – Already paid 1,800 - Now Paid to Central Government SGST = 9% of 1,20,000 = 10,800 – Payable to State Government (-) Input Tax Credit = <u>9,000</u> – Already paid 1,800 - Now Paid to State Government

Case II

On Supply by Mr. A to Mr. B (Intra State)	On Supply by Mr. B to Mr. C (Inter State)
CGST = 9% of 1,00,000 = Rs. 9,000 - paid to Central Government (CG) SGST = 9% of 1,00,000 = Rs. 9,000 - paid to State Government of Maharashtra (SG)	IGST = 18% of 1,20,000 = 21,600 – Rs. 10,800 for CG / SG (-) ITC of CGST (9,000) - Already Paid to CG (-) ITC of SGST (<u>9,000</u>) - Already Paid to SG (M) Tax paid in cash 3,600 (1,800 to CG and 1,800 to SG of Karnataka)

Transfer of Revenue: Rs. 9,000 will be collected from Government of Maharashtra and will be paid to Karnataka Government.

Case III

On Supply by Mr. A to Mr. B (Inter State)	On Supply by Mr. B to Mr. C (Intra State)
IGST = 18% of 1,00,000 = Rs. 18,000	CGST = 9% of 1,20,000 = 10,800 – Payable to Central Government (-) Input Tax Credit = <u>10,800</u> – Already paid as IGST 0 - Now Paid to Central Government SGST = 9% of 1,20,000 = 10,800 – Payable to State Government (-) Input Tax Credit = <u>7,200</u> – Already paid 3,600 - Now Paid to State Government

From Government's point of view

- Central Government should receive Rs. 10,800, Rs. 10,800 is paid by system out of ITC of IGST
- Government of Karnataka should receive Rs. 10,800, Rs. 7,200 paid by system out of ITC of IGST, Rs. 3,600 paid in cash.

Note: ITC of IGST can be used to pay CGST or SGST in any order or proportion.

Case IV

On Supply by Mr. A to Mr. B (Inter State)	On Supply by Mr. B to Mr. C (Inter State)
IGST @ 18% = Rs. 18,000	IGST @ 18% Rs. 21,600 (-) ITC of IGST <u>Rs. 18,000</u> Rs. 3,600

Problem 3

- Who will notify the rates of CGST/IGST/SGST/UTGST?
- What is the maximum rate of CGST and IGST?
- Can GST Council recommend levibility of GST on petroleum products?
- Can GST Council recommend levibility of GST on alcoholic liquor?
- Is Reverse Charge Tax payable by recipient of supply of goods or services or both?