

# Case Study Based MCQ - 16

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'Suraksha Travels Pvt. Ltd' (STPL) is established on 3rd April in the city of Bangalore (Karnataka) and the primary objective of the company is to provide air-conditioned contract-based passenger transportation services at affordable fares. The company obtains the voluntary registration under GST from 1st May. On 1st July, the company purchased motor vehicles of various seating capacities as follows.

Seating capacity (including driver)	No. of vehicles	Purchase price (per vehicle-exclusive of taxes)	Rate of GST
7 persons	4	10,00,000	CGST-9%; SGST - 9%
9 persons	3	12,00,000	CGST-9%; SGST - 9%
11 persons	2	14,00,000	CGST-9%; SGST - 9%
13 persons	1	15,00,000	IGST-18%

From the month of July, STPL associated with RUBA Ltd. for enhancing the business operations. RUBA Ltd. owns/operates an electronic platform for supply of passenger transportation services in Bangalore. The company developed an application called 'RUBA' through which the customers can access the nearest available motor vehicles (cabs) and avail the services. RUBA Ltd. collects the consideration for the services from the customers and remits the same to the service provider (STPL) after retaining the commission charged by it for using its electronic platform.

The details of few bookings of STPL in the month of July are as follows:

(These bookings are obtained by STPL on its own account and not through RUBA Ltd.)

Order No.	Date of travel	Starting city	Ending city	Residence of the customer	Date of payment/booking	Status of customer
CA- 234	5th July	Bangalore	Chennai	Bangalore	3rd July	Registered

CA- 435	11th July	Bangalore	Chennai	Chennai	9th July	Unregistered
PH- 534	16th July	Chennai	Bangalore	Hyderabad	14th July	Registered
GK- 987	19th July	Hyderabad	Bangalore	Delhi	17th July	Unregistered
UV- 777	22nd July	Bangalore	Hyderabad	Mumbai	20th July	Registered
XE- 001	25th July	Chennai	Bangalore	Kolkata	23rd July	Unregistered

The invoice is issued electronically on the date of travel immediately after the completion of the journey.

The details of the passenger transportation services supplied by STPL through RUBA Ltd. & GST payable on the supply is as follows:-

Particulars	July	August (Rs.)	September (Rs.)
Value of services	1,30,00,000	1,25,00,000	1,40,00,000
CGST	9,00,000	8,00,000	8,50,000
SGST	9,00,000	8,00,000	8,50,000
IGST	4,00,000	3,50,000	4,50,000

**Note:**

- (i) All amounts are exclusive of CGST/SGST or IGST, as the case may be.
- (ii) Booking will be confirmed only after paying total fare for the journey.
- (iii) There is no other inward or outward supply transaction for STPL in the relevant period apart from the aforementioned transactions.
- (iv) Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled.

1. Amount of blocked credit in respect of motor vehicles purchased by STPL on 1st July is \_.

- (a) CGST = Rs. 9,36,000; SGST= Rs.9,36,000 & IGST = Rs. 2,70,000
- (b) CGST = Rs. 3,24,000; SGST=Rs. 3,24,000 & IGST= Rs. 2,70,000
- (c) CGST = Nil; SGST = Nil & IGST = Rs. 2,70,000
- (d) CGST = Nil; SGST = Nil & IGST = Nil

**Answer : (d)**

2. Amount of GST payable through electronic cash ledger by STPL on the services supplied by it through RUBA Ltd. during the month of July is \_.

- (a) CGST= Rs. 9,00,000; SGST = Rs. 9,00,000 & IGST = Rs. 4,00,000
- (b) CGST = Nil; SGST = Nil & IGST = Rs. 58,000

(c) CGST = Nil; SGST = Nil & IGST = Rs. 1,30,000

(d) CGST = Nil; SGST = Nil & IGST = Nil

**Answer : (d)**

3. Amount of tax to be collected at source by RUBA Ltd. on the taxable supplies made through it during the months of A) July ,B) August and C) September, is\_\_\_\_\_.

(a) A) Rs. 65,000; B) Rs. 62,500 and C) Rs. 70,000

(b) A) Rs. 1,30,000; B) Rs. 1,25,000 and C) Rs. 1,40,000

(c) A) Rs. 1,30,000; B) Nil and C) Rs. 70,000

(d) A) Nil; B) Nil and C) Nil

**Answer : (d)**

4. Place of supply for order numbers 1) CA-435, 2) PH-534 &3) GK-987 is\_\_\_\_\_.

(a) 1) Bangalore, 2) Hyderabad & 3) Hyderabad

(b) 1) Chennai, 2) Hyderabad & 3) Hyderabad

(c) 1) Chennai, 2) Chennai & 3) Delhi

(d) 1) Bangalore, 2) Chennai & 3) Hyderabad

**Answer : (a)**

5. Time of supply for order numbers 1) CA-234, 2) UV-777 &3) XE-001 is\_\_\_\_\_.

(a) 5th July, 2) 20th July & 3) 23rd July

(b) 1) 5th July, 2) 22nd July & 3) 23rd July

(c) 1) 3rd July, 2) 20th July & 3) 23rd July

(d) 1) 5th July, 2) 20th July & 3) 23rd July

**Answer : (c)**