

# Case Study Based MCQ – 35

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Jaskaran, a registered supplier of Delhi, is engaged in supplying a bouquet of taxable goods and services. He has made the following supplies in the month of January:

S. No.	Particulars	Amount* (Rs.)
(i)	Supply of 20,000 packages at Rs. 30 each to Sukhija Gift Shop in Punjab [Each package consists of 2 chocolates, 2 fruit juice bottles and a packet of toy balloons]	6,00,000
(ii)	500 packages each consisting of 1 chocolate and 1 fruit juice bottle given as free gift to Delhi customers on the occasion of Diwali [Cost of each package is Rs. 12, but the open market value of such package of goods and of goods of like kind and quality is not available. Input tax credit has not been taken on the items contained in the package]	
(iii)	Catering services provided to elder brother free of cost for his business function in Delhi [Cost of providing said services is Rs. 55,000, but the open market value of such services and of services of like kind and quality is not available.]	

\*excluding GST

Following additional information has been furnished by Jaskaran:

1. Penalty of Rs. 10,000 was collected in lumpsum in the month of March from Sukhija Gift Shop since the payment was received with a delay of 60 days.

2. One of the old customers of Jaskaran – Mr. Bahubali - approached him requesting him to arrange the transportation of the goods purchased by him from a local supplier. Jaskaran arranged the transportation of said goods for Mr. Bahubali through a goods transport operator. Jaskaran did not issue a consignment note to Mr. Bahubali.

3. Assume the rates of GST to be as under:

Goods/services supplied	CGST	SGST	IGST
Chocolates	9%	9%	18%
Fruit juice bottles	6%	6%	12%
Toy balloons	2.5%	2.5%	5%
Catering service	9%	9%	18%

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 15.1 to 15.4 below:-

1. GST payable on packages supplied to Sukhija Gift Shop in January and in March is (1) \_\_\_\_\_ and (2) \_\_\_\_\_ respectively.

- (a) (1) IGST - Rs. 1,09,526; (2) nil  
 (b) (1) CGST - Rs. 54,763; SGST - Rs. 54,763; (2) nil  
 (c) (1) IGST - Rs. 1,08,000; (2) IGST - Rs. 1,526  
 (d) (1) CGST - Rs. 54,000; SGST - Rs. 54,000; (2) CGST - Rs. 763; SGST - Rs. 763

**Answer :** (C)

2. GST on services of transportation of goods provided by Jaskaran to Mr. Bahubali:

- (a) is payable by Mr. Bahubali @ 5%.  
 (b) is payable by Jaskaran @ 12%.  
 (c) is payable by Mr. Bahubali @ 12%.  
 (d) is not payable at all.

**Answer :** (d)

3. Supply of 500 packages given as free gift to Delhi customers on the \_\_\_\_\_ occasion of Diwali is \_\_\_\_.

- (a) a mixed supply  
 (b) not a supply  
 (c) a composite supply  
 (d) a separate supply of chocolate and fruit juice bottle

**Answer :** (b)

4. For the purposes of GST law, value of supply of catering services provided by Jaskaran to his elder brother free of cost for his business function in Delhi is \_\_\_\_\_

(a) Rs. 60,500

(b) Rs. 55,000

(c) Rs. 60,500 or Rs. 55,000, whichever is lower

(d) nil as catering services provided by Jaskaran to his elder brother is not a supply.

**Answer :** (d)