

## PRACTICAL

# Integrated Goods and Services Tax Law and Professional Tax

Illustration: 1 (10 Marks)

1) Calculate net liability in following cases:-

Taxpayer	Input Tax Credit (Rs.)			Gross Liability (Rs.)			Net Liability (Rs.)		
	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST
A	20,000	20,000	-	45,000	45,000				
B	-	-	35,000			55,000			
C	22,000	-	30,000	10,000	10,000	65,000			
D	-	15,000	20,000	12,000	12,000	35,000			
E	30,000		-	-	40,000				
F	44,000	44,000	-	-	-	100,000			
G			68,000	50,000	50,000	-			
H	25,000	25,000	35,000	10,000	10,000	115,000			
I	15,000	15,000	45,000	25,000	25,000	30,000			

**Illustration: 2 Calculate GST Liability in following cases (5 Marks each)**

- 1) Amar an Interior Designer of Maharashtra provided services to Akbar of Madhya Pradesh worth Rs. 20 lakhs. In order to provide services he received services from Anthony of Kerala worth Rs. 10 lakhs. Assume IGST rate on service availed is 12% and service provided is 18%
- 2) Mr. Sodhi of Punjab purchased goods from Mr. Sharma of Delhi for Rs. 1.5 lakhs and sold them to Mr. Ahuja of Punjab at 2.5 lakhs. Assume rate of IGST on purchase of goods at 28% and CGST and SGST rate on goods sold is 6% each.