

Levy & Collection of GST**(Practical)**

1. Mr. Deepak Vishwakarma gives you following information for his transactions for Nov, 2017.

Particulars	Rs.
Rent Received:	
For Factory Building	6,00,000
For Machinery in factory	1,20,000
For Residential House	3,00,000
For Furniture in Residential House	80,000
For open plot of Land rented to circus.	2,40,000
For Agricultural plot	90,000
For Hotel rooms (Declared Tariff per day Rs. 1,200)	4,20,000
For Hostel working women	5,40,000
For Renting building to Saraswati High School.	2,70,000
For Renting premises to ATM Machines of Bank	1,40,000
For Renting of Agricultural Machinery	1,50,000
For Open Plot of land for Animal Husbandry	90,000
Remuneration received as a member of Parliament (MP)	3,60,000
Pension received from Ex- Employer	72,000

As per the provisions related to Goods & Services Tax, classify the above items as taxable or non-taxable and calculate the value of taxable services, assuming that Goods & services Tax is not included in above amounts.

2. Mr. Naynesh is owning certain properties which he is given as follows. The said sum include rent from:

- a. A building was let out to Try Sure Coaching Classes for Providing coaching of TYBCOM Rs. 4 Lakhs.
- b. Allowed to use space of building for placing vending machines : Rs. 5 Lakhs.
- c. A Ganesh Temple hall was let out for religious purpose for general public : R. 6 Lakhs. (Rent of Rs. 4 lakhs was in cases where charges were less than Rs. 10,000 per day)\
- d. Houses are let out to individuals for residential purpose : Rs. 7 lakhs.
- e. Vacant land used for animal husbandry : Rs. 8 Lakhs.
- f. A Building was let out to Vidya Prasarak School : Rs. 9 Lakhs.
- g. A Building was let out to be used as corporate office : Rs. 10 Lakhs.
- h. A Building let out to RBI : Rs. 11 Lakhs.
- i) Land used for exhibition : Rs. 12 Lakhs.

Compute the amount of Goods and Services Tax payable by Mr. Naynesh assuming the rent is exclusive of GST in each case. Make suitable assumptions. Applicable rate of GST was 18%.

3. Nikhat Bank has furnished following information for April 2018.

Particulars	Rs.
Interest Received on Term Loans	7,00,000
Penal Interest Received on Delayed Repayment of Loans	3,00,000
Annual Fees on Debit Cards	1,50,000
Bank Charges on Current Account	2,50,000
Bank Charges for issue of demand drafts	1,60,000
Loan Processing Charges	3,40,000
Interest Received on Credit Cards	1,20,000
Late Payment fees on Credit Cards.	40,000
Rent of Safe Deposit Lockers	3,60,000
Commission from Government for collection on Income Tax	1,30,000
Interest received from RBI	90,000
Charges received for conversion of foreign currency.	70,000
Commission on sale of Foreign Exchange to Janata Bank	30,000
Fees Received for Investment Consultancy Services.	80,000

As per the provisions related to Goods & Services Tax, classify the above items as taxable or non-taxable and calculate the value of taxable services, assuming that Goods & services Tax is not included in above amounts.

4. Afreen bank, furnishes you the following transaction during the period 1-11-2017 to 31-3-2018:

- Interest earned on loan Rs. 5 crore.
 - Penal Interest charged on delay in repayment of loans by customers : Rs. 2 lakhs.
 - Debit card related charges : Rs. 35 lakhs.
 - Charges for use of Locker facilities : Rs. 40 Lakhs.
 - Commission from government towards collection of taxes : Rs. 15 Lakhs.
 - Commission of Rs. 20 lakhs charged for preparation of demand draft.
 - Charges for late payment of dues on credit card outstanding : Rs. 2 Lakhs
 - Sale and purchase of forward contract of Rs. 10 Lakhs.
 - Loan Processing fee charged : Rs. 50 Lakhs.
- Compute the value of taxable services as well as goods and services tax payable thereon if charges are exclusive of goods and services tax. Applicable rate of GST was 18%.

5. Manisha Trainers Ltd., a commercial training or coaching centre, provides the various services as follows:

- Training in recreation activities relating to culture : Rs. 1 Lakhs.
- Receipts from nursing training centre in relation (hobby classes) : Rs. 2 lakhs
- Receipts from Admission Processing Fees charged : Rs. 3 Lakhs.
- Postal Coaching receipts : Rs. 4 Lakhs.
- Services by way of transportation of students : Rs. 5 Lakhs.
- Training and coaching in different games : Rs. 6 lakhs.
- Placement services : Rs. 7 Lakhs
- Coaching to students for IIM exams : Rs. 8 Lakhs.

Compute the goods and services tax payable, if all receipts are exclusive of goods and services tax.

6. Compute the value of taxable service & goods and service tax payable on Information Technology Software if all charges are exclusive of goods and service tax. Ignore Small Service Providers Exemption:

- a. Development and design of software : Rs. 1 Lakh.
- b. Sale of Pre Packed software given to different clients : Rs 2 Lakhs
- c. License to use software given to different clients : Rs. 3 Lakhs
- d. Up – gradation of software : Rs. 4 Lakhs
- e. Enhancement and Implementation of software : Rs. 5 Lakhs.
- f. Programming of software : Rs. 6 Lakhs.
- g. Tailor made Modification to the software and delivered on electronic storage media : Rs. 7 Lakhs
- h. Advice and consultancy on matters relating to software : Rs. 8 Lakhs
- i. On-site development of software : Rs. 9 Lakhs

7. Following are the details with respect to the activities undertaken in relation to Agriculture:

Particulars	Rs.
a. Supply of farm labour	1,85,000
b. Charges for Seed testing	2,65,000
c. Charges for soil Testing of Farm Land	3,35,000
d. Charges for Warehousing of Agricultural produce	4,00,000
e. Commission Received for selling of Agricultural Produce	5,75,000
f. Charges for Training of Farmers on use of New Pesticides and Fertilizers developed through Scientific Research	6,10,000
g. Renting of Agricultural vacant land for Rearing Horses.	7,00,000
h. Leasing of Vacant land to a cattle farm	8,83,500
i. Renting/Leasing of Agro Machinery.	3,00,000
j. Loading and Unloading charge in Agricultural Activities.	2,00,000
k. Storage and warehousing of Agricultural produce	4,00,000
l. Curing and grading of Agricultural produce	5,00,000
m. Sale of Agricultural produce on behalf of Agriculturist for commission	2,00,000
n. Agriculture extension service	6,00,000
o. Leasing of vacant land with storage shed meant for agricultural produce.	8,00,000
p. Carry out operations of shelling of paddy on Job Work basis	2,50,000
q. Cleaning of wheat	2,00,000
r. Charges for warehousing electronic item.	9,00,000

8. Ms. Afreen provides the following services for the year:

- a. Aerial advertising: Rs. 5 Lakhs
- b. Sale of Time slot for Advertisement on television : Rs. 10 Lakhs
- c. Charges for preparation of Advertisement for VODAPHONE : Rs. 15 Lakhs
- d. Advertisement via space in print media : Rs. 20 Lakhs
- e. Commission charges for canvassing advertisement : Rs. 25 Lakhs
- f. Sale of time slot for advertisement on Radio Mirchi : Rs 30 Lakhs.

Compute the value of taxable services as well as goods and services tax payable thereon if charges are exclusive of goods and services tax. Applicable rate of GST was 18%. However GST rate applicable on print media is 5%.

9. Following are the activities/transactions decide whether goods and services tax shall be levied on them.

- a. Job work of Agriculture : Rs. 2 Lakhs.
- b. Charges for printing work undertaken for the client : Rs. 2 Lakhs
- c. Charges for textile processing work for the client : Rs. 3 Lakhs.
- d. Charges for cutting polishing work of diamond and gemstones for the client : Rs. 4 lakhs.
- e. charges for manufacture of alcoholic drinks Rs. 5 lakhs
- f. Carried out certain process as job work for M/s Sanil Engineers Rs. 6 Lakhs
- g. Sale of goods which is liable to nil rate of duty Rs. 7 Lakhs
- h. Sale of goods which is liable to @12% : Rs. 8 lakhs.

10. From the following given to you of Mr. Raja compute the value of taxable service & the goods and services tax payable for the month. All amounts given are excluding GST.

Particulars	Rs
a. Coaching for IIM entrance exam	28,000
b. Courier service	1,44,000
c. Royalty from permanent transfer of trademark	24,000
d. Services of transport passenger by ropeways	1,32,000
e. Commission from acting as commission agent of consumer goods	36,000
f. Commission from acting as clearing and forwarding agent	1,20,000
g. Transportation charges of sugar.	48,000
h. Commission for acting as commission agent of agricultural produce	1,08,000
i. Toll receipt from highway of Mumbai to Pune	60,000
j. Commission earned on toll receipts	96,000
k. Transportation charges : Freight collected per trip was Rs. 1,200	72,000
l. Carried out certain process as job work which did not amount to manufacture.	84,000

GST rate for all the supplies may be assumed to be 18%.

CONCEPT OF SUPPLY

➤ DETERMINATION OF PLACE OF SUPPLY:

1. Mr. Mayur of pune receives order from Mr. Suraj of Ahmedabad, for supply of certain goods. The price quoted by Mr. Mayur being inclusive of freight. Mr. Mayur arranges for the transportation of the goods to Ahmedabad. The delivery of goods is taken by Mr. Suraj at Ahmedabad. Determine the place of supply of goods.

2. M/s. Mr. Nirmal of Nasik places order on Mr. Vijay of Mumbai for delivery of certain goods. Mr. Nirmal directs Mr. Vijay to deliver the gods to Mr. Atul in Indore, and Mr. Vijay arranges for transportation of the goods to Mr. Atul in Indore. What will be the place of supply of goods?

3. From the following information determine the place of supply of goods as per section 10(1)(b) of IGST Act, 2017, where the goods are delivered by the supplier to a recipient on the direction of a third person during the course of movement of goods. Also determine the nature of supply – whether inter state or intra state supply?

Supplier and his Location	Location of the buyer (third person)	Recipient and his location	Place of delivery of goods
Mr. Atul, Indore	Mr. Atul, Indore	Mr. Ramesh, Surat	Surat
Mr. Atul, Indore	Mr. Ramesh, Surat	Mr. Atul, Indore	Indore
Mr. Atul, Indore	Mr. Manthan, Mumbai	Mr. Ramesh, Surat	Surat
Mr. Atul, Indore	Mr. Ramesh, Surat	Mr. Subhash, Surat	Surat

4. Mr. rajesh of Mumbai purchased a 'RADO watch' from shop in Indore, Madhya Pradesh. Determine place of supply.

5. Mr. Prashant, of Akola has a godown in Indore, Madhya Pradesh. Mr. Amar of Mumbai approaches Mr. Prashant for purchase of goods lying at godown in Indore and takes delivery of goods from the Indore godown. Mr. Prashant issues an invoice for sale of goods at his principal place of business in Madhya Pradesh. Determine the Place of supply of goods.

6. Mr. Kiran located in Pune places an order on Mr. Ravi of Pune for installation of a Machinery at his factory in Madras. Mr. Ravi procures the various parts of the machinery from different states and arranges for installation of the same in Kiran factory at Madras. Determine the place of supply of machine.

7. Determine place of supply of goods in the following cases and also state the nature of supply and the type of tax leviable:

Supplier and his Location	Recipient and his location	Place of Assembly/Installation of goods
Mr. Arun, Mumbai	Mr. Bharat, Mumbai	Ahmedabad
Mr. Arun, Mumbai	Mr. Rajesh, Jodhpur	Indore
Mr. Arun, Mumbai	Mr. Ravi, Madras	Calcutta
Mr. Arun, Mumbai	Mr. Rajesh, Jodhpur	Mumbai

8. Mr. Ravi of Madras entered into a contract with the Railway authority for the supply of food the passengers on Madras-Rajasthan route. Journey commenced from Madras. The goods were loaded on board in Mumbai. Determine the place of supply of goods.

9. If Mr. X of Mumbai has a property in Mohali and avails architect services from Mr. Y of Bengaluru, will your answer change if the property is located in America?

10. X of Mohali who has a saving Bank Account with SBI Bank of Mohali gets a DD issued from SBI Bank of Mumbai will your answer differ if services from ICICI Bank Mumbai branch is taken without having an account.

► DETERMINATION OF TIME OF SUPPLY:

11. Find out the time of supply in following independent cases:

Sr. no.	Date of Removal	Date of Invoice	Date of Receipt of payment
1	01-11-2017	02-11-2017	15-12-2017
2	03-11-2017	01-11-2017	25-11-2017
3	04-12-2017	04-12-2017	01-11-2017
4	05-01-2018	07-01-2018	13-01-2018
5	10-01-2018	09-01-2018	15-01-2018
6	25-02-2018	26-02-2018	05-03-2018

12. Find out the time of supply in following independent cases:

Sr. no.	Date of Removal	Date of Invoice	Date of Receipt of payment
1	07-01-2018	05-01-2018	15-01-2018
2	08-12-2017	08-12-2017	25-11-2017
3	11-12-2017	12-12-2018	16-01-2018
4	20-11-2017	22-11-2017	15-12-2017
5	27-02-2018	24-02-2018	06-03-2018
6	24-11-2018	21-11-2017	15-12-2017

13. Find out the time of supply in following cases as per the provisions of CGST Act, 2017.

Sr. no.	Date on which goods are made available	Date of Invoice	Date of Receipt of payment
1	13-11-2017	12-11-2017	05-11-2017
2	07-12-2017	10-12-2017	02-01-2018
3	05-01-2018	04-01-2018	23-01-2018
4	28-10-2018	07-10-2018	15-10-2018
5	17-12-2018	24-12-2018	30-12-2018
6	14-01-2018	20-01-2018	08-01-2018
7	07-02-2018	11-02-2018	15-02-2018

14. Find out the time of supply in following cases as per the provisions of CGST Act, 2017.

Sr. no.	Date on which goods are made available	Date of Invoice	Date of Receipt of payment
1	12-12-2017	15-12-2017	06-11-2017
2	17-12-2017	20-12-2017	02-01-2018
3	25-12-2017	04-01-2018	23-01-2018
4	26-10-2017	16-10-2018	15-10-2018
5	18-12-2017	12-12-2017	10-12-2017
6	15-01-2017	16-01-2018	05-01-2018
7	17-02-2017	13-02-2018	12-02-2018

15. Find out the time of supply in following cases as per the provisions of CGST Act, 2017.

Sr. no.	Date of Removal	Date of Invoice	Date of Receipt of payment
1	02-11-2017	01-11-2017	15-12-2017
2	01-11-2017	03-11-2017	25-11-2017
3	04-12-2017	02-12-2017	12-12-2017
4	06-01-2018	05-01-2018	13-01-2018
5	08-01-2018	09-01-2018	22-01-2018
6	10-03-2018	07-03-2018	14-03-2018

16. Determine the time of supply in each of the following independent cases in accordance with Section 12 of the CGST Act.

Sr. no	Date of Invoice	Last Date for Issue of invoice	Payment entry in the supplier's books	Credit of the amount in bank Account
1	01-01-2018	02-01-2018	26-12-2017	25-12-2017
2	10-01-2018	05-01-2018	15-01-2018	16-01-2018
3	06-01-2018	10-01-2018	12-01-2018	12-01-2018
4	06-02-2018	08-02-2018	05-02-2018	07-02-2018
5	08-02-2018	04-02-2018	09-02-2018	10-02-2018
6	10-03-2018	12-03-2018	06-03-2018	07-03-2018

17. Determine the time of supply in each of the following independent cases in accordance with Section 12 of the CGST Act.

Sr. no	Date of Invoice	Last Date for Issue of invoice	Payment entry in the supplier's books	Credit of the amount in bank Account
1	10-10-2017	15-10-2017	12-10-2017	12-10-2017
2	14-10-2017	13-10-2017	10-10-2017	11-10-2017
3	19-11-2017	25-11-2017	27-11-2017	29-11-2017
4	01-01-2018	03-01-2018	02-01-2018	02-01-2018
5	17-01-2018	15-01-2018	25-01-2018	26-01-2018

6	23-01-2018	21-01-2018	28-01-2018	28-01-2018
7	08-12-2018	16-12-2018	05-12-2018	07-12-2018

18. From the following transactions related to Continuous Supply of goods, find out the time of supply for each of the case:

Sr. no	Date of Invoice	Date of Statement of Accounts	Date of receipt of Payment
1	20-11-2017	25-11-2017	01-12-2017
2	15-10-2017	15-10-2017	14-10-2017
3	10-12-2017	09-12-2017	12-12-2017
4	15-01-2018	12-01-2018	17-01-2018
5	10-01-2018	09-01-2018	05-01-2018
6	20-12-2017	25-12-2017	31-12-2017
7	13-02-2018	15-02-2018	20-02-2018

19. Time of supply in case of continuous supply of goods:

Sr. no	Date of Invoice	Date of Statement of Accounts	Date of receipt of Payment
1	25-11-2017	16-11-2017	20-11-2017
2	15-10-2017	15-10-2017	16-10-2017
3	06-12-2017	10-12-2017	08-12-2017
4	06-01-2018	15-01-2018	15-01-2018
5	05-12-2017	11-12-2017	12-01-2018
6	22-10-2017	25-11-2017	12-11-2017
7	16-09-2017	06-12-2017	10-12-2017

20. Determine Time of Supplying following independent cases under RCM:

Sr. no	Date of Invoice	Date of Receipt of goods	Date of receipt of payment
1	16-12-2017	12-11-2017	25-11-2017
2	10-02-2018	11-02-2018	10-02-2018
3	20-08-2018	26-08-2018	11-02-2018
4	02-05-2018	20-08-2018	26-08-2018
5	02-07-2018	02-07-2018	02-08-2018
6	12-10-2017	03-07-2018	15-10-2017

21. Determine Time of Supply for the services as per the provisions of GST in the following independent cases under RCM:

Sr. no	Date of Invoice	Date of Receipt of goods	Date of receipt of payment	Date of Debit in Bank account
1	15-11-2017	25-11-2017	15-01-2018	10-01-2018
2	15-11-2017	12-11-2017	10-01-2018	09-01-2018
3	15-02-2018	11-02-2018	10-02-2018	16-02-2018
4	25-01-2018	26-12-2017	26-02-2018	25-02-2018
5	03-02-2018	02-02-2018	02-04-2018	01-04-2018
6	12-10-2017	10-10-2017	15-12-2017	14-12-2017

➤ DETERMINATION OF VALUE OF SUPPLY:

22. Mr. Neeraj purchased goods worth Rs. 1,18,000 which included amount of GST @18%. The seller incurred Rs. 3,000 towards loading expenses which were not included in the price. Further, Municipal taxes paid on such goods were Rs. 3,200. Mr. Neeraj Paid cargo charges expenses of Rs. 3,000 to bring the goods to his factory. Calculate the value of goods as per the provisions of Sec 15 of the CGST Act.

23. Mr. Dilip acquired goods worth Rs. 70,800 which included amount of CGST @9% and SGST @9%. The seller incurred Rs. 2,000 towards testing expenses which were not included in the price. Further, Municipal taxes paid on such goods were Rs. 1,600. Discount of Rs. 2,000 was given as trade discount. Mr. Dilip paid cargo charges expenses of Rs. 3,000 to bring the goods to his factory. Calculate the value of supply as per the provisions of section 15 of CGST Act.

24. Mr. Naynesh purchased goods for total contract value of Rs. 3,40,000 from M/s. JM Patel Enterprises. The contract value included packing of Rs. 4,000. Mr. Naynesh requested additional packaging for safe transportation of the goods (Rs. 2,000). Insurance of Rs. 2,000 was paid on by the supplier (Inclusive in contract value). The services of Mr. Manoj for Rs. 3,600 on commission basis were hired to complete the delivery of goods by M/s Supreme Productions, they requested Mr. Naynesh to make payment directly. Rs. 4,700 was incurred as an extra cost towards testing the goods before the supply by the supplier. Rs. 2,800 were charged additionally to deliver the goods to Mr. Naynesh. Calculate the value of supply as per the provisions of Section 15 of CGST Act.

25. M/s. Manisha Chemicals entered into a contract with M/s. Sagar industries for supply of goods worth Rs. 3,47,000. It was agreed that any additional expenses incurred to complete the sale will also be included in the contract value. M/s Manisha incurred the following expenditures to complete the sale:

Insurance Charges: Rs. 2,200, transportation charges: Rs 1,600, Packaging Charges: Rs. 1,650, Testing charges: Rs. 1,170, Inspection charges: Rs. 2,600, Loading Charges: Rs. 800.

M/s. Manisha industries received subsidy of Rs. 10,000 from 'Shweta manufacturers' Association per transaction. Calculate the value of taxable supply.

26. Mr. Raghav purchased goods for total value of Rs. 5,60,000 from M/s High Quality Productions. The contract value included packing of Rs. 10,000. Insurance of Rs. 5,000 was paid on by Mr. Raghav (Inclusive in contract value). The services of Mr. Arun for Rs. 3,800 on commission basis were hired to complete the delivery of goods by High quality Productions, they requested Mr. raghav to make payment directly. Rs. 5,000 was incurred as an extra cost towards testing of the goods before supply of goods. Calculate the value of supply as per the provisions of Section 15 of CGST Act.

27. Mr. Raman entered into an Agreement to purchase Machinery from M/s. Anant Traders. The price of Rs. 1,10,000 was decided after considering an exchange of old machine. The old machine was valued at Rs. 85,000. Further, the supplier incurred additional costs:

Rs. 3,000 towards insurance, Rs. 5,400 towards transportation, Rs. 1,450 towards testing and Rs. 400 towards packing & forwarding. Discount of Rs. 3,000 was given as trade discount. Calculate the value of taxable supply as per the provision of CGST Act, 2017.

28. M/s. Sohail traders entered into a contract with M/s Krishnaben Industries for supply of goods worth Rs. 3,25,000. It was agreed that any additional expenses incurred to complete the sale will also be included in the contract value. M/s. Sohail Industries incurred the following expenses to complete the sale:

Insurance Rs. 1,500, Freight: Rs. 2,350, packaging charges: Rs. 4,000, Testing Charges: Rs. 1,800, Loading Charges: Rs. 300. M/s. Sohail Industries received subsidy of Rs. 25,000 from the Sahyadri manufacturers' Association per transaction. Calculate the value of taxable supply.

29. Ms. Mahira purchased goods worth Rs. 1,50,000 which included amount of GST at 18%. The seller incurred Rs. 5,000 towards insurance which was not included in the price. Further, Municipal Taxes paid on such goods were Rs. 7,500. Testing incurred charges of Rs. 2,850 were borne by Ms. Mahira. She paid transportation expenses of Rs. 3,500 to bring to her shop. Calculate the value of supply as per the provisions of section 15 of CGST Act.

30. Mr. Aniket wants to purchase a machinery from M/s. Vivek industries. He is supplied following information regarding the cost of the machinery.

Cost Rs. 3,45,000. Designing Charges of the machinery: Rs. 55,000, custom-made packaging: Rs. 22,000, Freight: Rs. 20,000, Pre-Installation Inspection: Rs. 10,000, Pre-Installation Consultancy: Rs. 15,000, M/s. Vivek Industries paid Rs. 5,000 to Mr. Amar to complete the documentation. Further, it is informed that Government of Maharashtra pays Rs. 25,000 as subsidy to the supplier of machinery. Calculate the value of taxable supply as per the section 15 of CGST Act, 2017.

31. Mr. Rupesh entered in to an agreement to purchase machinery from M/s. Paranjape Traders. The price of Rs. 4,25,000 was decided considering exchange of old machine. The old Machine was valued at Rs. 2,50,000. Further the Supplier incurred the following additional costs: Rs. 2,350 towards insurance, Rs. 1,200 towards transportation, Rs. 2,850 towards packing & forwarding. Discount of Rs. 5,000 was offered as trade discount. Calculate the value of taxable supply as per the provisions of CGST Act, 2017.

32. Mr. Kishan wants to purchase a Machinery from Stark Industries. He is supplied following information regarding the cost of the machinery:

Basic cost Rs. 8,25,000. Designing Charges of the machinery: Rs. 25,000, custom-made packaging: Rs. 52,000, Freight: Rs. 25,000, Pre-Installation Inspection: Rs. 15,000, Pre-Installation Consultancy: Rs. 5,000. Stark Industries paid Rs. 2,000 to Mr. Anup to complete the documentation. Further, it is informed that government pays Rs. 15,000 as subsidy to the supplier of machinery. Calculate the value of supply as per the provisions of CGST Act, 2017.

33. Tony Traders entered into a contract with Mr. Bruce for supply of goods worth Rs. 2,75,000. It was agreed that any additional expenses incurred to complete the sale will also be included in the contract value. Mr. Bruce incurred following expenses to complete the sale:

Mr. Bruce received subsidy of Rs. 25,000 from the Jankalyan Manufacturers Association per transactions.

Expenses	Rs
Insurance Charges	5,000
Freight	15,000
Packaging charges	8,000
Testing Charges	6,250
Inspection	950
Loading charges	3,540

Calculate the value of taxable supply.

34. Mr. Anurag purchased goods worth Rs. 1,00,300 which included amount of GST at 18%.

Expenses	Rs
Insurance Charges	750
Freight	5,000
Packaging charges	10,000
Testing Charges	3,250
Inspection	550
Loading charges	2,500

Calculate the value of supply as per the provisions of Section 15 of CGST Act.

35. Mr. Rajeev purchased goods for total value of Rs. 15,00,000 from Mr. Shankar. The contract value included packaging charges of Rs. 5,000. Insurance of Rs. 700 was paid by the supplier which was part of the contract. The services of Mr. Shailesh were hired for Rs. 1,600 to complete the delivery of goods, Rs. 2,000 was incurred as a cost towards testing of the goods before supply. Registration charges of Rs. 12,500 were incurred by Mr. Rajeev. Discount of Rs. 25,000 was given at the time of supply. Calculate the value of supply as per the provision of Section 15 of CGST Act.