

MATHS

BOOKS - SELINA MATHS (ENGLISH)

GST [GOODS AND SERVICES TAX]

Questions

1. Dinesh buys a chair marked at Rs. 5,000 at a discount of 20% on the marked price, the rate to tax being 18%. Calculate the tax

Dinesh has to pay for this purchase. Also, find the total amount to be paid by Dinesh.



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2. The list price of an air - conditioner is rs. 40,000. The shopkeeper gives a discount of 15 % on the listed price. The tax rate for it is 28 % . Calculate the tax charged by the shopkeeper and the total amount (including tax) the customer has to pay.



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3. A dealer in a city buys some goods worth Rs. 6,000 from the same city. If the rate of GST is 18% , find how much will the dealer pay for the goods bought.



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4. Given below are the cost of some financial services in the same city taxable under GST.

Cost of services : Rs. 500, Rs. 300 . If the rate of

GST is 12 % find the amount of GST on these services.



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5. Find the amount of bill for the following intra - state transaction of goods. The rate of GST is 12 %

MRP	₹ 250	₹ 200	₹ 150	₹ 300
Discount	30%	40%	32%	20%

Note , If for the value of any transaction,
discount = 30 %

⇒ its discounted value = 70 % of its

original value.

Similarly, if for the value of any transaction,

discount offered = 40 % ,

⇒ its discounted value = 60 % of its original value.



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6. Find the amount of bill for the following inter-state transaction of services provided by some consulting agency.

Cost of service (in ₹)	2,400	1,820	3,900	3,900
GST%	12	12	18	18



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7. Find the amount for the following intra-state transaction.

MRP (in ₹) for each item	125	200	160	150	180
Number of items	20	27	35	32	25
GST%	12	12	18	28	18



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8. A dealer in Delhi supplied goods to a wholesaler in Agra as per the details given

below. Find the total amount of bill :

Cost in Delhi (in ₹)	2,100	3,500	2,200	2,850	3,450
GST%	12	12	12	12	12
Discount	–	–	25%	30%	40%



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9. Let A,B and C be three traders belonging to different states. Trader A sells some goods/services to trade B for Rs. 500 and trader B sells the same goods/services to trade C at a profit of Rs. 200. Calculate the tax liability of B, if the rate of GST is 12% .



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10. A product is sold from Kanpur (U.P.) to Banaras (U.P.) for Rs. 12,000 and then from Banaras to Ranchi (Jharkhand) at a profit of Rs 4,000. If the rate of GST is 18% find the net GST payable at Banaras.



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11. An article is sold from Jaipur (Rajasthan) to Indore (M.P.) for Rs. 5,000 and then from

indore to Bhopal (M.P.). If the rate of tax under GST system is 18% and the profit made by the dealer in Indore is Rs. 2,000 find :

C.P. for the dealer is Bhopal.

(Assume that the dealer in Bhopat is the end - user).



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12. An article is sold from jaipur (Rajasthan) to indore (M.P.) for Rs. 5,000 and then from indore to Bhopal (M.P.). If the rate of tax under

GST system is 18% and the profit made by the dealer in Indore is Rs. 2,000 find :

C.P. for the dealer is Bhopal.

(Assume that the dealer in Bhopat is the end - user).



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13. Let A, B and C be three dealers in a GST chain. A buys some goods/services for Rs. 2,000 and sells it to B at a profit of Rs. 500. B, in turn sells the same goods/services to C at

profit of Rs. 1,000. Taking the rate of GST as 18 % find :

Input-tax payable by dealer A.



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14. Let A, B and C be three dealers in a GST chain. A buys some goods/services for Rs. 2,000 and sells it to B at a profit of Rs. 500. B, in turn sells the same goods/services to C at profit of Rs. 1,000. Taking the rate of GST as

18% find :

Input-tax payable by dealer B.



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15. Let A, B and C be three dealers in a GST chain. A buys some goods/services for Rs. 2,000 and sells it to B at a profit of Rs. 500. B, in turn sells the same goods/services to C at profit of Rs. 1,000. Taking the rate of GST as 18% find :

Total cost price for dealer C, if he is the end-user.



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16. Let A, B and C be three dealers in a GST chain. A buys some goods/services for Rs. 2,000 and sells it to B at a profit of Rs. 500. B, in turn sells the same goods/services to C at profit of Rs. 1,000. Taking the rate of GST as 18% find :

Output GST for dealer C (the end - user).



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17. A dealer in Agra (U.P.) supplies goods/services (worth Rs. 1,000) to a dealer in Jhansi (U.P.). The dealer in Jhansi supplies the same goods/services to a dealer in Mumbai at profit of Rs. 600. Assuming that the dealer in Mumbai is the end-user of the product and the rate of GST is 12%, find :
Input-tax for the dealer in Jhansi.



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18. A dealer in Agra (U.P.) supplies goods/services (worth Rs. 1,000) to a dealer in Jhansi (U.P.). The dealer in Jhansi supplies the same goods/services to a dealer in Mumbai at profit of Rs. 600. Assuming that the dealer in Mumbai is the end-user of the product and the rate of GST is 12% , find :

Output tax for the dealer in Jhansi.



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19. A dealer in Agra (U.P.) supplies goods/services (worth Rs. 1,000) to a dealer in Jhansi (U.P.). The dealer in Jhansi supplies the same goods/services to a dealer in Mumbai at profit of Rs. 600. Assuming that the dealer in Mumbai is the end-user of the product and the rate of GST is 12% , find :
Net GST payable by the dealer in Jhansi.



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20. A dealer in Agra (U.P.) supplies goods/services (worth Rs. 1,000) to a dealer in Jhansi (U.P.). The dealer in Jhansi supplies the same goods/services to a dealer in Mumbai at profit of Rs. 600. Assuming that the dealer in Mumbai is the end-user of the product and the rate of GST is 12% , find :

Total C.P. for the dealer in Mumbai.



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21. The marked price of an article = Rs. 9,000 and rate of GST on it = 18%. A shopkeeper buys this article at a reduced price and sells it at its marked price. If the shopkeeper paid Rs. 162 as CGST to the government, find the amount (inclusive of GST) paid by the shopkeeper.



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22. A manufacturer in Delhi manufactures a machine and marks it at Rs. 60,000. He sells the machine to a wholesaler (in Patna) at a discount of 20%. The wholesaler sells the machine to a dealer (in Agra) at a discount of 10% on the marked price. If the rate of GST is 28%, find the tax paid by the wholesaler to the central government.



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23. A dealer A in Bihar an article for Rs. 5,000 from a dealer B in Punjab. The dealer A sells this article for Rs. 6,000 to a dealer C in the same state. If the rate of GST at each stage is 18 % , find :

the price (including GST) paid by the dealer A.



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24. A dealer A in Bihar buys an article for Rs. 5,000 from a dealer B in Punjab. The dealer A

sells this article for Rs. 6,000 to a dealer C in the same state. If the rate of GST at each stage is 18% , find :

the price (including GST) paid by the dealer C.



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25. Mohit, Rajiv and Geeta live in the same city. Mohit sells an article to Rajiv for Rs. 50,000 and Rajiv sells the same article to Geeta at a profit of Rs. 6,000. If all the transactions are under GST system at the rate of 12% , find :

the state - government tax (SGST) paid by Rajiv.



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26. Mohit, Rajiv and Geeta live in the same city. Mohit sells an article to Rajiv for Rs. 50,000 and Rajiv sells the same article to Geeta at a profit of Rs. 6,000. If all the transactions are under GST system at the rate of 12% , find : the total tax received by the central - government (CGST).



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27. Mohit, Rajiv and Geeta live in the same city. Mohit sells an article to Rajiv for Rs. 50,000 and Rajiv sells the same article to Geeta at a profit of Rs. 6,000. If all the transactions are under GST system at the rate of 12% , find :
how much does Geeta pay for the article ?



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28. A shopkeeper sells an article for Rs. 1770 with GST = 18%. A customer willing to buy this article, asks the shopkeeper to reduce the price of the article so that he pays only Rs. 1,888 including GST, If the shopkeeper agrees for this how much reduction will the shopkeeper give ?



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Exercise 1 A

1. For the following transaction within Delhi,
fill in the blanks to find the amount of bill :

MRP = 12,000

Discount % = 30 %

GST % = 18 %

Discount = Selling price =

.....

Selling price =
(discounted value)

CGST =

SGST =

IGST =

Amount of bill =





2. For the following transaction from Delhi to jaipur,

fill in the blanks to find the amount of bill :

MRP = Rs. 50,000

Discount = 20 %

GST = 28 %

Discount =

Selling price =
(discounted value)

CGST =

SGST =

IGST =

Amount of bill =



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3. A computer machanic in Delhi charges repairing cost from five different persons A,B,C, D and E with certain discounts .

The repairing costs and the corresponding discounts are as given below :

Name of the persons	A	B	C	D	E
Repairing cost (in ₹)	5,500	6,250	4,800	7,200	3,500
Discount%	30	40	30	20	40

If the rate of GST is 18 % , find the total money (including GST) received by the machanic.



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4. Find the amount of bill for the following intra-state transaction of goods/services. The GST rate is 5 % .

Quantity (No. of items)	MRP of each item (in ₹)	Discount%
18	150	10
24	240	20
30	100	30
12	120	20



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5. Find the amount of bill for the following inter-state transaction of goods/services. The GST rate is 18 % .

Quantity (No. of items)	35	47	20
MRP of each item (in ₹)	420	600	350
Discount%	10	10	20



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6. Find the amount of bill for the following intra-state transaction of goods/services.

MRP (in ₹)	12,000	15,000	9,500	18,000
Discount%	30	20	30	40
CGST%	6	9	14	2.5



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7. For the date given above in question no. 6 find the amount of bill for the inter-state transaction.



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8. A dealer in Mumbai supplied some items at the following prices to a dealer in Delhi. Find

the total amount of the bill.

Rate per piece (in ₹)	Quantity (no. of pieces)	Discount%	SGST%
180	10	—	9
260	20	20	9
310	30	—	9
175	20	30	9



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9. National Trading Company, Meerut (UP) made the supply of the following goods/services to Samarth Traders, Noida (UP).

Find the total amount of bill if the rate of GST = 12%

Quantity (no. of pieces)	20	30	12	40
MRP (in ₹ per piece)	225	320	300	250
Discount%	40	30	50	40



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10. M/s Ram Traders, Delhi provided the following services to M/s Geeta Trading Company in Agra (UP). Find the amount of bill :

Number of services	8	12	10	16
Cost of each service (in ₹)	680	320	260	420
GST%	5	12	18	12



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11. For the following find the amount of bill data :

Rate per piece (in ₹)	Number of pieces	Discount%	GST%
18	360	10	12
12	480	20	18
12	120	5	12
28	150	20	28



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12. The tax invoice of a telecom service in Meerut shows cost of services provided by it as Rs. 750. If the GST rate is 18%, find the amount of the bill



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13. Mr. Pankaj took Health Insurance Policy for his family and paid Rs. 900 as SGST. Find the total annual premium including GST, paid by him for this policy rate of GST being 18 %



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14. Mr. Malik went on a tour to Goa. He took a room in a hotel for two at the rate of Rs. 5,000 per day. On the same day, his friend John also

him. Hotel provided an extra bed charging Rs. 1,000 per day for the bed. How much GST, at the rate of 28 % is charged by the hotel in the bill to Mr. Malik for both the days ?



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15. Ashraf went to see a movie. He wanted to purchase a movie ticket for Rs. 80. As the ticket for Rs. 80 was not available, he purchased a ticket for Rs. 120 of upper class. How much extra GST did he pay for the ticket ? (GST for a

ticket below Rs. 100 is 18% and GST for a ticket above Rs. 100 is 28%)



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Exercise 1 B

1. Fill in the blanks :

When the goods/services are sold for Rs. 15,000 under intra-state transaction from station A to station B and the rate of GST is 12% ,

As per GST system

(a) S.P. at station A =

.....

(b) CGST =

.....

SGST =

.....

(c) C.P. at station B =

.....

(d) If profit = Rs. 5,000

S.P. at station B =

.....

Now the same goods/services are moved

under inter-state transaction from station B to station and the rate of tax is 12 % .

(e) GST =

.....

(f) C.P. at station C =

.....



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2. Goods/services are sold from Agra (U.P.) to Kanpur (U.P.) for Rs. 20,000 and then from Kanpur to Jaipur (Rajasthan). If the rate of GST

is 18 % and the profit made at Kanpur is Rs. 5,000, find :
the net GST payable by the dealer at Kanpur.



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3. Goods/services are sold from Agra (U.P.) to Kanpur (U.P.) for Rs. 20,000 and then from Kanpur to Jaipur (Rajasthan). If the rate of GST is 18 % and the profit made at Kanpur is Rs. 5,000, find :
the cost of goods/services at Jaipur.



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4. Goods/services are sold from Kota (Rajasthan) to Mumbai for Rs. 20,000 and then from Mumbai to Pune. If the rate of GST is 12% and the profit made at Mumbai is Rs. 5,000, find the net GST paid at Pune, if the dealer at Pune is the end - user.



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5. A is a dealer in Banaras (UP). He supplies goods/services worth Rs. 8,000 to a dealer B in Agra (UP). Dealer B, turn, supplies the same goods/services to dealer C in Patna (Bihar) at a profit of Rs. 1,200. Find the input and output taxes for the dealer C under GST system, if the rate of GST is 18% and C does not sell his goods/services further.



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6. A is a dealer in Meerut (UP). He supplies goods/services, worth Rs. 15,000 to a dealer B in Ratlam (M.P.). Dealer B, in turn, supplies the same goods/services to dealer C in Jabalpur (MP) at a profit of Rs. 3,000. If rate of tax (under GST system) is 18 % find :
the cost of goods/services to the dealer C in Jabalpur (assuming that the dealer C does not sell the goods/services further).



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7. A is a dealer in Meerut (UP). He supplies goods/services, worth Rs. 15,000 to a dealer B in Ratlam (M.P.). Dealer B, in turn, supplies the same goods/services to dealer C in Jabalpur (MP) at a profit of Rs. 3,000. If rate of tax (under GST system) is 18 % find :
net tax payable by dealer B.



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8. A dealer X in Hapur (UP) supplies goods/services, worth Rs. 50,000 to some

other dealer Y in the same city. Now the dealer Y supplies the same goods/services to dealer Z in Calcutta at a profit of Rs. 20,000. Find :
output and input taxes for the dealer Y.
[The rate of GST at each stage is 28 %].



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9. A dealer X in Hapur (UP) supplies goods/services, worth Rs. 50,000 to some other dealer Y in the same city. Now the dealer Y supplies the same goods/services to dealer Z

in Calcutta at a profit of Rs. 20,000. Find :
net GST payable by dealer Y.

[The rate of GST at each stage is 28 %].



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10. Consultancy services, worth Rs. 50,000 are transferred from Delhi to Calcutta at the rate of GST 18 % and then from Calcutta to Nainital (with profit = Rs. 20,000) at the same rate of GST. Find the output tax at :

Delhi

[Consider the dealer at Nainital as end - user].



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11. Consultancy services, worth Rs. 50,000 are transferred from Delhi to Calcutta at the rate of GST 18% and then from Calcutta to Nainital (with profit = Rs. 20,000) at the same rate of GST. Find the output tax at :

Calcutta

[Consider the dealer at Nainital as end - user].



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12. Consultancy services, worth Rs. 50,000 are transferred from Delhi to Calcutta at the rate of GST 18% and then from Calcutta to Nainital (with profit = Rs. 20,000) at the same rate of GST. Find the output tax at :

Nainital

[Consider the dealer at Nainital as end - user].



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13. For a dealer A, the list price of an article is Rs. 9,000. which he sells to dealer B at some lower price. Further, dealer B the same article to a customer at list price. If the rate of GST is 18 % and dealer B paid a tax, under GST, equal to Rs. 324 to the government, find the amount (inclusive of GST) paid by dealer B.



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14. The marked price of an article is Rs. 6,000. A wholesaler sells it to a dealer at 20% discount. The dealer further sells the article to a customer at a discount of 10% on the marked price. If the rate of GST at each stage is 18%, find the amount of tax (under GST) paid by the dealer to the government.



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15. A is a manufacturer of T.V. sets in Delhi. He manufactures a particular brand of T.V. set and marks it at Rs. 75,000. He then sells this T.V. set to a wholesaler B in Punjab at a discount of 30%. The wholesaler B raises the marked price of the T.V. set bought by 30% and then sells it to dealer C in Delhi. If the rate of GST = 5%, find tax (under GST) paid by wholesaler B to the government.



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16. For a trader, marked price of a refrigerator = Rs. 15,680 exclusive GST, (GST is 12 %). Gagan, a customer for this refrigerator, asks the trader to reduce the price of the refrigerator to such an extent that its reduced price plus GST equal to the marked price of the refrigerator. Find the required reduction.



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