



MATHS

BOOKS - NAVNEET PUBLICATION

FINANCIAL PLANNING

Solved

1. Pawan Medical supplies medicines. On some medicines, the rate of GST is 12% then what is the rate of CGST and SGST?



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2. On certain article , if the rate of CGST is 9% then what is the rate of SGST ?What is the rate of GST?



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3. M/s Real Paint sold 2 tins of lustre paint and taxable value of each tin is ₹2800. If the rate of

GST is 28%, then find the amount of CGST and SGST in the tax invoice.



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4. The taxable value of wrist watch belt is ₹586. Rate of GST is 18%, then what is price of the belt for the customer?



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5. The total value (with GST) of a remote controlled toy car is ₹1770. Rate of GST is 18% on toys. Find the taxable value, CGST and SGST for this toy-car.



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6. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs 51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as

shown in tax invoice of tip top electronics:

Amount of SGST.



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7. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs 51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as shown in tax invoice of tip top electronics:

Amount of CGST



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8. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs 51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as shown in tax invoice of tip top electronics:

Taxable value of AC



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9. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs

51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as shown in tax invoice of tip top electronics:

Total amount of GST.



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10. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs 51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as

shown in tax invoice of tip top electronics:

Amount of CGST



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11. Tip top Electronics supplied an AC of 1.5 ton to a company . The cost of AC supplied is Rs 51,200 (with GST). The rate of CGST on AC is 14% . Then find the following amounts as shown in tax invoice of tip top electronics:

Amount of SGST.



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12. Prasad purchased a washing machine from Maharashtra Electronic Goods. The discount of 5% was given on the printed price of Rs 40000. The rate of GST charged was 28%. Find the purchased price of the washing machine for Prasad. Also find the amount of CGST and SGST shown in the tax invoice.



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13. Chetana store paid GST Rs 1,00,500 at the time of purchase and collected GST Rs 1,22,500 at the time of sale during 1st of July 2017 to 31st July 2017. Find the GST payable by Chetana Stores.



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14. Nazama is a proprietor of a firm registered under GST. She paid GST Rs 12,500 on purchase and collected GST Rs 14,750 on

sale . What is the amount of ITC to be claimed
? What is the amount of GST payable ?



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15. Amir Enterprise purchased chocolate sauce bottles and paid GST of ₹3800. He sold those bottles to Akbari Bros. and collected GST of ₹4100. Mayank Food Corner purchased these bottles from Akbari Bros and paid GST of ₹4500. Find the amount of GST payable at

every stage of trading and hence find payable CGST and SGST.



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16. Malik Gas Agency (Chandigarh Union Territory) purchased some gas cylinders for industrial use for ₹24,500 and sold them to the local customers for ₹26,500. Find the GST to be paid at the rate of 5% and hence the CGST and UTGST to be paid for this

transaction. (for Union Territories there is UTGST instead of SGST).



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17. M/s Beauty Products paid 18% GST on cosmetics worth ₹6,000 and sold to a customer for ₹10,000. What are the amounts of CGST and SGST shown in the tax invoice issued?



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18. Prepare Business to Customer(B2C) tax invoice using given information. Write the name of the supplier, address, state, date of invoice number, GSTIN etc. as per your choice. Supplier: m/s..... Address:.....

State..... Date..... Invoice no:.....

GSTIN:..... particulars- Rate of mobile battery- ₹200, Rate of GST 12%, HSN 8507, 1 pc. Rate of Headphone- ₹750, Rate of GST 18%, HSN 8518, 1 pc.



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19. Prepare Business to Business(B2B)Tax

Invoice as per the details given below.name of

the supplier,address,Date etc as per your

choice.Supplier -

Name,Address,State,GSTIN,Invoice NO,Date

Recipient -Name,Address,State,GSTIN, Items:

(1)Pencil boxes 100,HSN-3924,Rate ₹20,GST 12%.

(2)Jigsaw Puzzles 50,HSN-9503,Rate ₹100 GST

12%.



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20. Prepare Business to Business(B2B)Tax

Invoice as per the details given below.name of

the supplier,address,Date etc as per your

choice.Supplier -

Name,Address,State,GSTIN,Invoice NO,Date

Recipient -Name,Address,State,GSTIN, Items:

(1)Pencil boxes 100,HSN-3924,Rate ₹20,GST 12%.

(2)Jigsaw Puzzles 50,HSN-9503,Rate ₹100 GST

12%.



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21. Mr. Amol purchased 50 shares of Face value 100 when the Market value of the share was 80. Company had given 20% dividend. Find the rate of return on investment.



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22. Joseph purchased following shares, Find his total investment.

Company A: 200 shares, FV= 2 Premium =18.

Company B : 45 shares, MV=500

Company C : 1 share, MV=10,540



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23. Smt Deshpande purchased shares of FV Rs 5 at a premium of Rs 20 . How many shares will she get for Rs 20,000?



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24. Shri Shantilal purchased 150 shares of FV Rs 100 for MV of Rs 120. Company paid the dividend at 7% . Find the rate of return on his investment.



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25. If the face value of both the shares is same, then which investment out of the following is more profitable?

Company A : dividend 16%, MV=80,

Company B : dividend 20%, MV=120.



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26. Nalinatai invested ₹6024 in the shares of FV ₹10 when the market value was ₹60. She sold all the shares at MV of ₹50 after taking 60% dividend. She paid 0.4% brokerage at each stage of transaction. What was the total gain or loss in this transaction?



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27. Market value of a share is Rs 200 . If the brokerage rate is 0.3% then find the purchase the value of the share.



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28. A share is sold for the market value of Rs 1000. Brokerage is paid at the rate of 0.1% . What is the amount received after the sale ?



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29. Smt.Desai sold shares of face value ₹100 when the market value was ₹50 and received ₹4988.20. She paid brokerage 0.2% and GST on brokerage 18%, then how many shares did she sell?



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30. Mr.D'souza purchased 200 shares of FV ₹50 at a premium of ₹100. He received 50% dividend on the shares. After receiving the

dividend he sold 100 shares at a discount of ₹10 and remaining shares were sold at a premium of ₹75. For each trade he paid the brokerage of ₹20. Find gain or loss value of Mr. D'souza.



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31. Write the correct alternative for each of the following:

The rate of GST on stainless steel utensils is 18% , then the rate of state GST is...

A. 0.05

B. 0.12

C. 0

D. 0.18

Answer:



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32. The tax levied by the central government for trading within state is.....a)IGST b)CGST
c)SGST d)UTGST

A. IGST

B. CGST

C. SGST

D. UTGST

Answer:



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33. Write the correct alternative for each of the following:

GST System was introduced in our country from

.....

A. 31st march ,2017

B. 1st april ,2017

C. 1st january ,2017

D. 1st july ,2017

Answer:



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34. Write the correct alternative for each of the following:

The rate of GST on stainless steel utensils is 18% , then the rate of state GST is...

A. (a) 0.18

B. (b) 0.09

C. (c) 0.36

D. (d) 0.009

Answer:



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35. Write the correct alternative for each of the following:

In the format of GSTIN there are Alpha-numerals

A. 15

B. 10

C. 16

D. 9

Answer:



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36. Write the correct alternative for each of the following:

When a registered dealer sells goods to another registered dealer under GST, then this trading is termed as....

A. BB

B. B2B

C. BC

D. B2C

Answer:



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37. A dealer gives 10% discount on a show piece of ₹25,000. GST of 28% was charged on the discounted price. Find the total amount shown in the tax invoice. What is the amount of CGST and SGST?



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38. A ready made garment shopkeeper gives 5% discount on the dress of ₹1000 and charges 5% GST on the remaining amount, then what is the purchase price of the dress for the customer?



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39. A trader from Surat sold cotton clothes to a trader in Rajkot. The taxable value of cotton clothes is ₹2.5 lakhs. What is the amount of GST at 5% paid by the trader in Rajkot?



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40. Smt. Malhotra purchased solar panels for the taxable value of ₹85,000. She sold them for ₹90,000. The rate of GST is 5%. Find the ITC of

Smt. Malhotra. What is the amount of GST payable by her?



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41. A company provided Z- security services for the taxable value of Rs 64,500. Rate of GST is 18% Company had paid GST Rs 1550 for laundry services and uniforms , etc .,What is the amount of ITC(input tax credit)? Find the amount of CGST and SGST payable by the company.



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42. A dealer supplies walky-Talky set of ₹84,000(with GST) to police control room. Rate of GST is 12%. Find the amount of state and central GST charged by the dealer. Also find the taxable value of the set.



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43. A wholesaler purchased electric goods for the taxable amount of ₹1,50,000. He sold it to

the retailer for the taxable amount of ₹1,80,000. Retailer sold it to customer for ₹2,20,000. Rate of GST is 18%. Show the computation of GST in tax invoices of sales. Also find the payable CGST and payable SGST for wholesaler and retailer.



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44. Anna Patil (Thane, Maharashtra) supplied vacuum cleaner to a shopkeeper in Vasai (Mumbai, Maharashtra) for the taxable value

of ₹14,000 and GST rate of 28%. Shopkeeper sold it to the customer at the same GST rate of ₹16,800 (taxable value). Find the following- (1) Amount of CGST and SGST shown in the tax invoice issued by Anna Patil. (2) Amount of CGST and SGST charged by the shopkeeper in Vasai. (3) What is the CGST and SGST payable by shopkeeper in Vasai at the time of filing the return?



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45. Anna Patil (Thane, Maharashtra) supplied vacuum cleaner to a shopkeeper in Vasai (Mumbai, Maharashtra) for the taxable value of ₹14,000 and GST rate of 28%. Shopkeeper sold it to the customer at the same GST rate of ₹16,800 (taxable value). Find the following- (1) Amount of CGST and SGST shown in the tax invoice issued by Anna Patil. (2) Amount of CGST and SGST charged by the shopkeeper in Vasai. (3) What is the CGST and SGST payable by shopkeeper in Vasai at the time of filing the return?



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46. Anna Patil (Thane, Maharashtra) supplied vacuum cleaner to a shopkeeper in Vasai (Mumbai, Maharashtra) for the taxable value of ₹14,000 and GST rate of 28%. Shopkeeper sold it to the customer at the same GST rate of ₹16,800 (taxable value). Find the following-
(1) Amount of CGST and SGST shown in the tax invoice issued by Anna Patil. (2) Amount of CGST and SGST charged by the shopkeeper in Vasai. (3) What is the CGST and SGST payable

by shopkeeper in Vasai at the time of filing the return?



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47. If the face value of a share is ₹100 and Market value is ₹75, Then which of the following statement is correct?

- A. The share is at a premium of Rs 175
- B. The share is at a discount of Rs 25.
- C. The share is at a premium of Rs 25

D. The share is at a discount of Rs 75

Answer:



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48. What is the amount of dividend received per share of face value ₹10 and dividend declared is 50%

A. (a) Rs 50

B. (b) Rs 5

C. (c) Rs 500

D. (d) Rs 100

Answer:



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49. The NAV of a unit in mutual fund scheme is ₹10.65 then find the amount required to buy 500 such units.

A. (a) Rs 5325

B. (b) Rs 5235

C. Rs 532500

D. Rs 53250

Answer:



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50. Rate of GST on brokerage is

A. 0.05

B. 0.12

C. 0.18

D. 0.28

Answer:



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51. To find the cost of one share at the time of buying the amount of brokerage and GST is to bethe MV of share.

A. added to

B. subtracted from

C. multiplied with

D. divided by

Answer:



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52. Find the purchase price of a share of FV ₹100 if it is at premium of ₹30. The brokerage rate is 0.3%



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53. Prashant bought 50 shares of FV ₹100 having MV ₹180. Company gave 40% dividend on the shares. Find the rate of return on investment.



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54. Find the amount received when 300 shares of FV ₹100, were sold at a discount of ₹30.



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55. Find the number of shares received when ₹60,000 was invested in the shares of FV ₹100 and MV ₹120.



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56. Smt. Agarwal invested ₹10,200 when MV of the share is ₹100. She sold 60 shares when the MV was ₹125 and sold remaining shares when the MV was ₹90. She paid 0.1% brokerage for

each trading. Find whether she made profit or loss? And how much?



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57. Market value of shares and dividend declared by the two companies is given below. Face value is same and it is 100 for both the shares. Investment in which company is more profitable?

a. Company A -160, 15%

b. Company B -225, 20%



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58. Shri Aditya Sanghavi invested ₹50,118 in shares of FV of ₹100, when the market value is ₹50. Rate of brokerage is 0.2% and rate of GST on brokerage is 18%, then how many shares were purchased for ₹50,118?



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59. Shri. Batliwala sold shares of ₹30,350 and purchased shares of ₹69,650 in a day. He paid

brokerage at the rate of 0.1% on sale and purchase. 18% GST was charged on brokerage. Find his total expenditure on brokerage and tax.



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60. Smt. Aruna Thakkar purchased 100 shares of FV 100 when the MV is 1200. She paid brokerage at the rate of 0.3% and 18% GST on brokerage. Find the following -

(i) Net amount paid for 100 shares.

- (ii) Brokerage paid on sum invested.
- (iii) GST paid on brokerage.
- (iv) Total amount paid for 100 shares.



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61. Smt. Aruna Thakkar purchased 100 shares of FV 100 when the MV is 1200. She paid brokerage at the rate of 0.3% and 18% GST on brokerage. Find the following -

- (i) Net amount paid for 100 shares.
- (ii) Brokerage paid on sum invested.

(iii) GST paid on brokerage.

(iv) Total amount paid for 100 shares.



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62. Smt. Aruna Thakkar purchased 100 shares of FV 100 when the MV is 1200. She paid brokerage at the rate of 0.3% and 18% GST on brokerage. Find the following -

(i) Net amount paid for 100 shares.

(ii) Brokerage paid on sum invested.

(iii) GST paid on brokerage.

(iv) Total amount paid for 100 shares.



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63. Smt. Aruna Thakkar purchased 100 shares of FV 100 when the MV is 1200. She paid brokerage at the rate of 0.3% and 18% GST on brokerage. Find the following -

(i) Net amount paid for 100 shares.

(ii) Brokerage paid on sum invested.

(iii) GST paid on brokerage.

(iv) Total amount paid for 100 shares.



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64. Smt Anagha Doshi purchased 22 shares of FV Rs 100 for market value Of Rs 660. Find the sum invested . After receiving 20% dividend , she sold sll the shares when market value was Rs 650. She paid 0.1% brokerage for each trading done. Find the per cent of profit or

loss in the share trading .(Write your answer to the nearest integer.)



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Exercise

1. The market value of a mutual fund is Rs 400 crore, which is divided into 8 crore units.

Suppose you invest Rs 10,000 in the units, how many units will you get?



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2. The market value of a mutual fund is Rs 400 crore, which is divided into 8 crore units.

While selling the units , if their market value is increased by 10% , how much amount will you get by selling them ?



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3. M/s X electronics purchased a mobile having some taxable value and sold it to a customer for Rs 10,000 (taxable value). The rate of GST is

12% .M/s X electronics paid SGST of Rs 60 .

What is the purchase price of the mobile for
M/s X electronics?



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4. Write the correct alternative for each of the following :

The rate of GST on bread is

A. 0.05

B. 0.12

C. 0

D. 0.18

Answer:



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5. Write the correct alternative for each of the following :

What is the GST levied by central government, for inter state trading , known as ?

A. ITC

B. IGST

C. CGST

D. SGST

Answer:



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6. Write the correct alternative for each of the following :

If a share is at a premium , then

A. $MV > FV$

B. $MV < FV$

C. $MV = FV$

D. $MV \leq FV$

Answer:



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7. Write the correct alternative for each of the following :

What is the business between the retailer and the consumer under GSTIN known as ?

A. BB

B. B2B

C. BC

D. B2C

Answer:



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8. Write the correct alternative for each of the following :

The amount collected by a trader to be paid to the government from the amount paid by him to the government is known as....

A. ITC

B. GST

C. OTC

D. IT

Answer:



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9. Write the correct alternative for each of the following :

What is the market value of a share with face value Rs 10 at a discount of Rs 2 ?

A. Rs 2

B. Rs 8

C. Rs 12

D. Rs 10

Answer:



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10. Write the correct alternative for each of the following :

To find the amount received on selling shares the amount of brokerage and GST is to be the market value of the share.

A. added to

B. subtracted from

C. multiplied with

D. divided by

Answer:



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11. The taxable value of an article is Rs 800.

How much GST is to be paid at the rate of 5%



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12. The output tax on an electrical item is Rs 2500 and the input tax is Rs 2000. What is the ITC ?



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13. A shopkeeper sold a mixer costing Rs 5000 to a consumer giving him 5% discount. What is the taxable value of the mixer ?



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14. Courier service agent charged Rs 108 on the taxable value of Rs 600 . What is the rate of GST charged ?



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15. A trader collects GST at 12% on an article costing Rs 1000. What is his output tax ?



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16. A trader collected Rs 30,000 as GST in the month of July. If his ITC is Rs 22,000. What is his payable CGST ?



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17. What amount should be invested to buy 1000 units at NAV Rs 12 ? How many units can be purchased for Rs 1200 ?



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18. What amount is to be invested to buy 20 shares of face value Rs 50 at par ? If these shares had been at a discount of Rs 2 , then how much less would have been the investment ?



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19. What is the investment to purchase 80 shares of FV Rs 10 at a premium of Rs 5 ? How many shares can be purchased for Rs 300 ?



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20. The share of FV Rs 100 is at a discount of Rs 9. What is the MV of the share ?



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21. The share of FV Rs 100 is at a discount of Rs 9.

If the brokerage is Rs 1 per share, then what is the investment to purchase 1 share ?



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22. Prasad purchased a share of FV Rs 100 when its MV was Rs 150 . Company declared a dividend of 12% on the share . What was the rate of return on the investment made by Prasad ?



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23. What is the brokerage at 2% on a share of MV Rs 120 ?



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24. The MV of a share is 150 . Brokerage 0.5% .

What amount will one receive after selling 20 such shares ?



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25. The MV of shares is Rs 5000. Brokerage is

paid at 1% and the rate of GST on brokerage is

18% . What is the amount of GST ?



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26. The taxable value of LPG cylinder is Rs 590 and the rate of GST is 5% . How much CGST is to be paid ?



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27. Market value of a share is Rs 200 . If the brokerage rate is 0.3% then find the purchase the value of the share.



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28. Unity Electronics sold 5 mobiles each of taxable value Rs 7200 . If the rate of GST is 12% then find the amount of CGST and SGST charged in the invoice.



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29. Renuka purchased sweets costing Rs 300 from a Sweet Mart. If the rate of GST is 5%, how much did she pay for the sweets ?



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30. Shri Desai purchased one share at MV Rs 125. The FV of the share is Rs 100 . If the company declared 20% dividend , what is the rate of return for shri Desai ?



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31. A dividend of 9% was declared on a share of FV Rs 100 at a certain price. If the rate of return is 7.5% calculate MV of the share. How

many shares would a person get on investing

Rs 8400 ?



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32. Suresh invests some amount in the following companies.

Companies A : FV Rs 100, Mv Rs 120, dividend declared 12%.

Companies B : Fv Rs 100, MV Rs 90, dividend declared 8.1%

In which company is the investment better ?



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33. Shobhanatai invested Rs 18,000 to purchase shares of FV Rs 10 at a discount of 10%. How many shares did she purchase? She sold all the shares when the MV was at a premium of Rs 2. What was her profit?



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34. Smita invested in shares as follows. Find the total number of shares she bought.

Company A : FV = Rs 10, premium = Rs 2,

Investment = Rs 4200

Company B : FV = Rs 100, Discount = Rs 5 ,

Investment = Rs 14250



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35. Nishith sold 1000 shares of FV Rs 100 at a discount of Rs 31.43 .03 % brokerage was paid .

Find the brokerage per share

with approximation .

without approximation . What will be the difference in the selling price ?



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36. Amit bought 24 shares of FV Rs 100 by investing Rs 3000. 8% dividend was declared on shares . Find the MV of the share.



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37. Amit bought 24 shares of FV Rs 100 by investing Rs 3000. 8% dividend was declared on shares . Find the rate of return on the investment.



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38. A ready -made garment shopkeeper gives 5% discount on the dress of Rs 2000 and charges 5% GST on the remaining amount.

What is the purchase price of the dress for the customer?



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39. Anil purchased a laptop for MRP Rs 50,000. 10% discount on MRP was given 18% GST was charged on discounted price. Find the amount of CGST and SGST . What amount did Anil pay ?



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40. M/s Roy purchased some chemicals for Rs 8850 (with GST) and sold it to the consumer for Rs 9440 (with GST) . The rate of GST is 18% Find the amount of CGST and SGST payable by M/s Roy.



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41. A trader sold ceiling fans for Rs 56,00 (with GST).The rate of GST is 12% . Find the amount

of CGST and SGST payable by the trader . Also find the taxable value of the ceiling fans sold.



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42. Shri Anand Dev bought solar panel of taxable value Rs 90,000. He sold the same for taxable value Rs 1,30,000. If the rate of GST is 5%, what is the amount of ITC ? How much GST is payable by Shri Anand Dec ?



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43. Bhujangaro invested Rs 2,50,590 in shares of FV Rs 10 When MV is Rs 250. Rate of brokerage is 0.2% and GST is 18%. Find the number of shares purchased.



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44. Bhujangaro invested Rs 2,50,590 in shares of FV Rs 10 When MV is Rs 250. Rate of brokerage is 0.2% and GST is 18%. Find the amount of brokerage paid,



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45. Bhujangaro invested Rs 2,50,590 in shares of FV Rs 10 When MV is Rs 250. Rate of brokerage is 0.2% and GST is 18%. Find GST paid for trading.



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