

Exercise 1 (A)

Page No: 8

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

MRP = Rs 12,000, Discount % = 30%, GST = 18%

Discount =

Selling price (discounted value) =

CGST =

SGST =

IGST =

Amount of Bill =

Solution:

Given,

MRP = Rs 12,000, Discount % = 30%, GST = 18%

Now,

Discount = 30% of 12,000 = $(30/100) \times 1200 = \text{Rs } 3600$

So,

Selling price (discounted value) = $12000 - 3600 = \text{Rs } 8400$

CGST = 9% of 8400 = Rs 756

SGST = 9% of 8400 = Rs 756

IGST = 0

Thus, the amount of bill = Selling price + CGST + SGST

$$= 8400 + 756 + 756$$

$$= \text{Rs } 9912$$

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 =

Solution:

Given,

MRP = Rs 50,000, Discount % = 20%, GST = 28%

Now,

Discount = 20% of 50,000 = $(20/100) \times 50,000 = \text{Rs } 10,000$

So,

Selling price (discounted value) = $50,000 - 10,000 = \text{Rs } 40,000$

CGST = 0

SGST = 0

IGST = 28% of 40,000 = $(28/100) \times 40,000 = \text{Rs } 11,200$

Thus, the amount of bill = Selling price + IGST

$$= 40,000 + 11,200$$

= Rs 51,200

3. A computer mechanic 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 person	A	B	C	D	E
Repairing cost (in Rs)	5500	6250	4800	7200	3500
Discount %	30	40	30	20	40

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

Solution:

Name of the person	Repairing cost (in Rs)	Discount %	Discount	Selling price	CGST (9%)	SGST (9%)
A	5500	30	1650	3850	346.5	346.5
B	6250	40	2500	3750	337.5	337.5
C	4800	30	1440	3360	302.4	302.4
D	7200	20	1440	5760	518.4	518.4
E	3500	40	1400	2100	189	189
Total				18,820	1693.8	1693.8

Thus,

The total money (including GST) received by the mechanic is $18,820 + 1693.8 + 1693.8 = \text{Rs. } 22,207.60$

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 Rs.)	Discount %
18	150	10
24	240	20
30	100	30
12	120	20

Solution:

Quantity	MRP	Total MRP	Discount %	Discounted price	Selling price	CGST 2.5%	SGST 2.5%
18	150	2700	10	270	2430	60.75	60.75
24	240	5760	20	1152	4608	115.2	115.2
30	100	3000	30	900	2100	52.5	52.5
12	120	1440	20	288	1152	28.8	28.8
Total					10,290	257.25	257.25

Thus,

$$\begin{aligned} \text{The amount of bill} &= \text{Selling price} + \text{GST} \\ &= 10,290 + 257.25 + 257.25 \\ &= \text{Rs. } 10,804.5 \end{aligned}$$

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 Rs.)	420	600	350
Discount %	10	10	20

Solution:

Quantity	MRP	Total MRP	Discount %	Discounted price	Selling price	CGST 9%	SGST 9%
35	420	14,700	10	1470	13,230	1190.7	1190.7
47	600	28,200	10	2820	25,380	2284.2	2284.2
20	350	7000	20	1400	5600	504	504
Total					44,210	3978.9	3978.9

Thus,

$$\begin{aligned} \text{The amount of bill} &= \text{Selling price} + \text{CGST} + \text{SGST} \\ &= 44,210 + 3978.9 + 3978.9 \\ &= \text{Rs. } 52,167.80 \end{aligned}$$

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

MRP (in Rs.)	12,000	15,000	9500	18,000
Discount %	30	20	30	40
CGST %	6	9	14	2.5

Solution:

MRP (in Rs.)	Discount %	CGST %	Discounted value	Selling price	CGST	SGST
12,000	30	6	3600	8400	504	504
15,000	20	9	3000	12,000	1080	1080
9500	30	14	2850	6650	931	931
18,000	40	2.5	7200	10,800	270	270
				37,850	2785	2785

$$\begin{aligned} \text{Thus, the amount of bill} &= \text{Selling price} + \text{CGST} + \text{SGST} \\ &= 37,850 + 2785 + 2785 = \text{Rs. } 43,420 \end{aligned}$$

7. For the data given above in questions no. 6, find the amount of bill for the inter-state transaction.

MRP (in Rs.)	12,000	15,000	9500	18,000
Discount %	30	20	30	40
CGST %	6	9	14	2.5

Solution:

MRP (in Rs.)	Discount	Discounted value	Selling price	IGST	IGST
12,000	30	3600	8400	12	1008
15,000	20	3000	12,000	18	2160
9500	30	2850	6650	28	1862
18,000	40	7200	10,800	5	540
			37,850		5570

Thus, the amount of bill = Selling price + GST
 $= 37,850 + 5570$
 $= \text{Rs. } 43,420$

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 Rs.)	Quantity (no. of pieces)	Discount %	SGST %
180	10	-	9
260	20	20	9
310	30	-	9
175	20	30	9

Solution:

Rate per piece (in Rs.)	Quantity (no. of pieces)	Discount %	MRP	Selling price	IGST 18%
180	10	Net	1800	1800	324
260	20	20	5200	4160	748.8
310	30	Net	9300	9300	1674
175	20	30	3500	2450	441
				17,710	3187.8

Thus, the amount of bill = Selling price + IGST
 $= 17,710 + 3187.8$
 $= \text{Rs. } 20,897.80$

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	20	30	12	40
-----------------	----	----	----	----

(no. of pieces)				
MRP (in Rs. per piece)	225	320	300	250
Discount %	40	30	50	40

Solution:

MRP (in Rs. per piece)	Quantity (no. of pieces)	Discount %	MRP	Selling price	SGST 6%	CGST 6%
225	20	40	4500	2700	162	162
320	30	30	9600	6720	403.2	403.2
300	12	50	3600	1800	108	108
250	40	40	10,000	6000	360	360
				17,220	1033.2	1033.2

Thus, the amount of bill = Selling price + SGST + CGST
 $= 17,220 + 2066.4$
 $= \text{Rs. } 19,286.4$

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 Rs.)	680	320	260	420
GST %	5	12	18	12

Solution:

Number of services	Cost of each service (in Rs.)	GST %	MRP	IGST
8	680	5	5440	272
12	320	12	3840	460.8
10	260	18	2600	468
16	420	12	6720	806.4
			18,600	2007.2

Thus, the amount of bill = Selling price + IGST
 $= 18,600 + 2007.2$
 $= \text{Rs. } 20,607.2$

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

Rate per piece (in Rs.)	Number of pieces	Discount %	GST%
-------------------------	------------------	------------	------

18	360	10	12
12	480	20	18
12	120	5	12
28	150	20	28

Solution:

Rate per piece (in Rs.)	Number of pieces	Discount %	MRP (in Rs.)	Selling price (in Rs.)	GST %	GST (in Rs.)
18	360	10	6480	5832	12	699.84
12	480	20	5760	4608	18	829.44
12	120	5	1440	1368	12	164.16
28	150	20	4200	3360	28	940.8
				15,168		2634.24

Thus, the amount of bill = Selling price + GST
 = 15,168 + 2634.24
 = Rs. 17,802.24

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.

Solution:

From the question, we have

$$\begin{aligned} \text{GST} &= 18\% \text{ of } 750 \\ &= 18/100 \times 750 = \text{Rs. } 135 \end{aligned}$$

Thus, the amount of bill = 750 + 135 = Rs. 885

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

Solution:

Let's consider that the total annual premium paid by Mr. Pankaj be Rs. X.

Then, from the question

$$18\% \text{ of } x = \text{SGST} + \text{CGST}$$

$$18\% \text{ of } x = 1800 \quad [\text{as SGST} = \text{CGST}]$$

$$\text{So, } 18/100 \times X = 1800$$

$$x = \text{Rs. } 10,000$$

Therefore, the total annual premium paid by him for the policy is Rs. 10,000

14. Mr. Malik went on a tour to Goa. He took a room in a hotel for two days at the rate of Rs. 5000 per day. On the same day, his friend John also joined him. Hotel provided an extra bed charging Rs. 1000 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?

Solution:

From the question, we have

The amount of bill = cost of hotel room x no. of days + additional bed charges for the 2 days
= $5000 \times 2 + 1000 + 1000$
= $10,000 + 2000$
= Rs. 12,000

And,

GST = 28% of 12,000
= $28/100 \times 12,000 = 3360$

Therefore, the GST charged by Mr. Malik Rs. 3360.

15. Asharaf 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%)

Solution:

From the question, we have

GST on ticket of Rs. 80 = 18% of 80 = $18/100 \times 80 = \text{Rs. } 14.40$

GST on ticket of Rs. 120 = 28% of 120 = $28/100 \times 120 = \text{Rs. } 33.60$

So,

The difference between both GST = $33.60 - 14.40 = \text{Rs. } 19.20$

Thus, the extra GST Asharaf paid for the ticket was Rs. 19.20