

(12)

Code No. : B-325(B)

Roll No.....

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vii) Sale of Ground nut oil	Rs. 5,20,000
	Freight and delivery expenses amounting to Rs. 2000 charged separately on the sale of cotton seed which have been included into sale price, Kirana goods worth Rs. 6,000 were returned within 2 months after sale.
	Compute taxable turnover under C.G. Commercial Tax Act.

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Code No. : B-325(B)

Annual Examination - 2017

B.Com.-III

INDIRECT TAX

Max.Marks : 75

Min.Marks : 25

Time : 3 Hrs.

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1. **ବ୍ୟାପକ ଶରୀରକୁ ଗ୍ରହଣ କରିଥାଏଇବା ଯତାକୁ ନିର୍ମାଣ କରିବାରେ ପରିଦର୍ଶନ କରିବାରେ ଅଧିକାର ଲାଭ କରିବାକୁ ସମ୍ଭବ କରାଯାଇଛି।**

Note : Attempt one question from each unit. All questions carry equal marks.

Unit-I

- I. 1. ଯତା ଆବଶ୍ୟକତାରେ 2016 ମସିଥା 20,500 ଟାରୀ ଶରୀରକୁ ଗ୍ରହଣ କରିବାକୁ ସମ୍ଭବ କରାଯାଇଛି ।
- i) ଏକଟା ଟାରୀ ଶରୀରକୁ କରିବାରେ ଅଧିକାର ଲାଭ କରାଯାଇଛି ।
- ii) ଏକଟା ଟାରୀ ଶରୀରକୁ କରିବାରେ ଅଧିକାର ଲାଭ କରାଯାଇଛି ।
- iii) ଏକଟା ଟାରୀ ଶରୀରକୁ କରିବାରେ ଅଧିକାର ଲାଭ କରାଯାଇଛି ।
- iv) ଏକଟା ଟାରୀ ଶରୀରକୁ କରିବାରେ ଅଧିକାର ଲାଭ କରାଯାଇଛି ।
- v) ଏକଟା ଟାରୀ ଶରୀରକୁ କରିବାରେ ଅଧିକାର ଲାଭ କରାଯାଇଛି ।

ଉଦ୍‌ଦେଶ୍ୟ କରିବାରେ 20,500 T.V. Sets, Surya brand during the month of December, 2016 following particulars are available :

- i) Ex-factory price is Rs. 25,000 per T.V. for distributors and Rs. 24,000 (net) for wholsale dealers. Without excise duty and taxes.

P.T.O.

- ii) Discount to distributors@ 20%, but discount is not allowed to wholesale dealers.
 - iii) During the year 10,800 T.V. sets were sold to distributors and 7,200 T.V. sets were sold to wholesale dealers.
 - iv) 2,500 T.V. sets were lying in stock at the end of year in Godown.
 - v) The company purchased inputs for manufacture of T.V. sets Rs. 26 crores, out of the inputs worth Rs. 4 crores remained as closing stock, Cost of inputs included basic excise duty Rs. 2 crore.
- Determine assessable value and calculate Excise duty payable, if rate is 12.5%.

OR

અનુભૂતિ કેવી રીતે પ્રાપ્ત હોય ? એવા પ્રાપ્તિની વિશ્લેષણ કરો
 નેને આવાજ અનુભૂતિની વિશ્લેષણ કરો એવી વિશ્લેષણ કરીએ
 નેને ચૂસ્યું કે આવાજ એવી અનુભૂતિ હૈ કે આ કારણે નેને એવી અનુભૂતિ હૈ
 એવી કારણે આવાજ એવી અનુભૂતિ હૈ 5,720 રૂપાઈ એવી અનુભૂતિ હૈ
 નેને તું એવી અનુભૂતિ હૈ કે આવાજ એવી અનુભૂતિ હૈ 4%
 નેને એવી અનુભૂતિ હૈ 12.5% નેને એવી અનુભૂતિ હૈ 15,000 રૂપાઈ એવી અનુભૂતિ હૈ (15)

- i) આવાજની વિશ્લેષણ કરો
 r) આવાજની વિશ્લેષણ કરો

Mr. Shashant (manufacturer) has appointed brokers for obtaining orders from wholesalers. The brokers procure orders for which they get brokerage of 5% on selling price. In spite this the manufacturer sells goods directly to buyers. Manufacturer sells goods to buyers at Rs. 5,720 per piece in both conditions. The prices is inclusive of sales tax and central excise duty. Value added tax rate is 4% and excise duty rate is 12.5%. What is the assessable value and what is duty payable per piece if the goods sold.

- a) Through brokers (2400 Units)
 b) Directly to customers (1600 Units)

Following goods sold were returned-Rice Rs. 20,000 after 7 months, medicines Rs. 8,000 within 4 months, cloth Rs. 10,000 within 5 months for agriculture equipments and electric fans Rs. 2,000 and Rs. 10,000 were separately charged for transport charges, which are included in the sales figures. Rs. 15,000 of medicines were sold in 'Noida'.

Find out the Gross sales, Net sales and Taxable sales.

OR

(i) કેવી રીતે પ્રાપ્ત હોય એવી વિશ્લેષણ કરો (5)

(r) આવાજની વિશ્લેષણ કરો (10)

i)	સાધારણ વિશ્લેષણ	1,00,000 રૂ.
ii)	બજેટ રીતે વિશ્લેષણ	1,80,000 રૂ.
iii)	નિર્ધારિત વિશ્લેષણ	1,68,000 રૂ.
iv)	નિર્ધારિત વિશ્લેષણ (કાર્યક્રમ સાથે જોડી રીતે)	2,40,000 રૂ.
v)	નિર્ધારિત વિશ્લેષણ કરીએ	3,20,000 રૂ.
vi)	નિર્ધારિત વિશ્લેષણ કરીએ	1,60,000 રૂ.
vii)	નિર્ધારિત વિશ્લેષણ કરીએ	5,20,000 રૂ.
	સાધારણ વિશ્લેષણ કે વિશ્લેષણ કરીએ રીતે વિશ્લેષણ કરીએ	2,000 રૂ.
	અનુભૂતિની વિશ્લેષણ કરીએ રીતે વિશ્લેષણ કરીએ	6,000 રૂ.
	સાધારણ વિશ્લેષણ કરીએ રીતે વિશ્લેષણ કરીએ	નિર્ધારિત વિશ્લેષણ કરીએ

(a) Explain in brief the assessment procedure in C.G. Commercial Tax Act.

(b) The particulars of sales of M/s. Mahesh Brothers of Rajnandgoan are as under :

i)	Cotton seed	Rs. 1,00,000
ii)	Groundnuts sold on form 'C'	Rs. 1,80,000
iii)	Sale of Tea	Rs. 1,68,000
iv)	Sale of wheat (Purchased from Registered dealers)	Rs. 2,40,000
v)	Export of Kirana Goods	Rs. 3,20,000
vi)	Sale of Kirana Goods	Rs. 1,60,000

iv)	qīātādū yçj āvñ ſāk Eqsī½ (yām yçhēāsī)	35,000 Û.
v)	Āwātēāl (Bā) p yçhēāsī)	65,000 Û.
vi)	ārDşī½ i ñ j ñjyvçp(tārçey)	60,000 Û.
vii)	ñyā (i qkāšān ūaqđā y)	28,000 Û.
viii)	j āvñ ſāk Eqsāyāi ñjyçān ſāju	2,00,000 Û.
ix)	wādqām i ā	20,000 Û.
x)	tādāyā ſāk mā (2pā ſy qkāšān ūaqđān dhy)	80,000 Û.
xi)	Tā- i ā	18,000 Û.
xii)	Šyqđp	1,20,000 Û.
	ālātā tav wāqy i āuā-j āvñ 20,000 Û. ſāj 7 tāl ſy rāA, Āwātēāl 8,000 Û. Šyj j ñ tāl ſy i MĒ i ñ ſyqđp 10,000 Û. ſāj qđj tāl ſy i MĒ i ſāk Eqsī½ mnā ārkā ūhātē ūhātē 2,000 Û. i ñ 10,000 Û. ñjyç ſy i vā yç wyā ñjyç kātā ſāju ſy ēālā tħyētāvñ Nēn Āwātēāl 15,000 Û. ſy ār ſy Bāy»p tħNāzātē Nēn yſyv āv ſāju, Tā- āv ſāju wħihsy āv ſāju ēālā ſy ñjyç Šyłak½ n	(15)

Thakur Brothers made the following sales :

i)	Electric Goods (Purchased from Bilaspur Registered dealer)	Rs. 2,00,000
ii)	Cotton (sold on declaration of resale)	Rs. 1,10,000
iii)	Electric fans (purchased from Nagpur)	Rs. 1,00,000
iv)	Agriculture equipments driven from Animal power (purchased from Surat)	Rs. 35,000
v)	Medicines (Purchased from Noida)	Rs. 65,000
vi)	Biscuits and Chocolates (from Mumbai)	Rs. 60,000
vii)	Wool from unregistered dealers	Rs. 28,000
viii)	Wheat sold to consumers	Rs. 2,00,000
ix)	Vegetable Ghee	Rs. 20,000
x)	Ground nut oil from registered dealers in C.G.	Rs. 80,000
xi)	Pure Ghee	Rs. 18,000
xii)	Cloth	Rs. 1,20,000

Unit-II

Zāħla-2. (i) 'yđanip uakħā ſy tħu ānīxma f'rmacx (5)
 (r) kħanxa 2017 tħenkak ċċipu av-ġad. Iaç 3000 qħad-Sja ālat aktar ñjuxja ën ſyekkha ſy tħu ygħiha ſy tħu 1,000 Û. Nen ſy ġeji ān ħad-Qay Nen ālat aktar õðha nassej tħorj c'awt tħad qeż-zaqqur (tħu ygħiha 1,000 Û.) qeż-zaqqur kien ākba kien ān Nen (10)
 kħanxa tħali tħo 1750 qħad-Sja tħo 1020 qħad-Ajji ſy tħarx ſāju ñjuxċ-awnci nassej ān ſynejha. ñi ġeji ān ħad-Sja ālat aktar ñjuxja ën ſyekkha ſy tħu 10,000 Û. tħorj ariġ ħax 230 qħad-tħan ſy i ġam tħad lu ſy 10,000 Û. tħorj ġidu 12.5% Nen
 kħanxa 2017 tħenkak ċċipu av-ġad. ſy sāmha ſy ġu ċiex Ċenqħi ħad-Sja ēt-tħaxbi. ſy ēt-tħaxbi tħalli tħad qħad-Sja ān ħad-Sja ālat aktar ñjuxja ën ſyekkha ſy tħu 1,00,000 Û. tħu Ċenqħi ſy ēt-tħaxbi tħalli tħad qħad-Sja ān ħad-Sja ēt-tħaxbi

- (a) Describe the main characteristics of 'CENVAT' plan.
- (b) Bajaj India Ltd. manufactured 3000 fans during January, 2017. Its price as per price list is Rs. 1,000/- per fans exclusive of taxes. The manufacturer offers 20% discount to wholesalers (on the price list Rs. 1000)

During January 2017, 1750 fans were sold in wholesale, 1020 fans were sold in retail. 70 fans were damaged during transit and the wholesale dealers returned them to manufacturer. The manufacturer sold them as scrap for Rs. 10,000. Balance quantity of 230 fans was in stock at the end of the year. The gross rate of excise duty is 12.5%. What is the total duty paid during the month of January 2017 by Bajaj India Ltd. Inputs used in finished goods included Rs. 1,00,000 on account of excise duty paid.

OR

- (i) 2pā ī ār ſy ēāl i aðħxa ſy fòfu rmacx (5)

(r) Äjewéâ 2017 tñsy s½pE àñ yçâññavahm tñsý qAññéññatm ñjúç ñwñcñb	(10)
i) áññDSyl (Sjéññhñl oët tñu 1,040 Úy. Zñm Sjy)	2000 Zñy vñp
ii) tyavñéññ Añññ tñlñâ	4000 Zñy vñp
iii) Awññuñlññ Sjy àvñ Sññ	40 ñjñvññat
iv) àññjñu Sjy àvñ Èñqñ Sjy ¥ñy ïuñqññ Sjññsññ	20 ñjñvññat
v) Sññ i äññ ¥ñpñt oñcëñy i Añññmoññ oññññ Sjññsññ	240 ñjñvññat
vi) C½pE àñññm rñpE qñvy Sjy i àññjñ Sjy/ññ Sjññet	400 Zñy vñp
vii) tññay tññ Sjy ¥ñy ïuñqññ Sjññet (Sjéññhñl oët tñu 500 Úy. Zñm Sjy) 600	Zñy vñp
viii) àñññp yññ Sjy i àññjñ Sjy/ññ Sjññsññ	1000 Zñy vñp
ix) ñayä (70 uaqñ)	1920 Zñy vñp

2pâ i ññjññ i àñññut Sjññ; Amñññ Eñquññt Añññé tññ Äjewéâ 2017 tñsy ñññ
i ññjññ lññ Sjy SjL ññññ Sjññkññ

- (a) Describe the objectives of C.G. Excise Act.
- (b) The following intoxicants were issued from a ware house during the month of February 2017.

i) Whisky (ex-factory rate Rs. 1040 per case)	2000 Proof Litres
ii) Spiced country liquor	4000 Proof Litres
iii) Bhang for medicinal use	40 kg
iv) Bhang to dealer of Raipur for sale	20 kg
v) Bhang to license holder contractor of Bhang Ghota and Bhang Mithai	240 kg
vi) Rum to authorised canteen of Indo-Tibet Border Police Force	400 Proof Litres
vii) Rum to a dealer of Mahasamund (Ex factory rate Rs. 500 per case)	600 Proof Litres
viii) Cordial to an authorised canteen of military organisation	1000 Proof Litres
ix) Rassi (70 U.P.)	1920 Proof Litres

Calculate the amount of total excise duty collected on the above items during the month of February 2017 under C.G. Excise Act.

x) yññjññ Sjññ; Amñññuñlññ àññjñu (Èññu SjL Aññ 4%)	1,04,000 Úy.
ñññvññlññ Sjñññ Sjñññ çññtñvññ tññyç4 tññ Sjy i Aññ 6,000 Úy. ¥ñpñt tññ Sjy	rññ 24,000 Úy. Sjññ tññ wñqñ i àñññ
Sjñññ Sjñññ Sjñññ - uñññ àññjñu SjL àñññ Sjññkññ	Sjñññ Sjñññ Sjñññ Sjñññ - uñññ àññjñu SjL àñññ Sjññkññ
The particulars of sales of a registered dealer of M/s. Prakash, Rajnandgaon are given as under.	
i) Wheat (exempted in C.G.) sold in Bhatapara	Rs. 2,66,400
ii) Rice Sold in C.G.	Rs. 1,40,000
iii) News papers	Rs. 3,50,000
iv) Book sold in Maharashtra	Rs. 30,000
v) Goods sold to dealer of Delhi without 'C' form	
the rate of VAT 14.5%	Rs. 5,56,000
vi) Gur sold in C.G.	Rs. 1,80,000
vii) Shares and securities	Rs. 4,00,000
viii) Exports to Japan	Rs. 2,20,000
ix) Goods sold in interstate trade, the rate of CST is 2% on such goods, selling price included	
Rs. 7,450 separately charged for railway fare and delivery charges	Rs. 3,93,700
x) Goods sold to Govt. under Inter State Sales	Rs. 1,04,000
Dealer of Delhi returned goods worth Rs. 6,000 within 4 months and Rs. 24,000 after 8 months.	
Compute the taxable turnover of the dealer Under CST Act.	

Unit-V

ñññ-5. oññññ rññyññwññtñññavahm àññjñu ñjññatm	(15)
i) ñññvññlññ Sjñññ (ñññvññlññ Sjñññ çññtñvññ tññyç4 tññ Sjy)	2,00,000 Úy.
ii) Sjñññ (ñññvññlññ Sjñññ çññtñvññ tññyç4 tññ Sjy)	1,10,000 Úy.
iii) ñññvññlññ Sjñññ (ñññvññlññ Sjñññ çññtñvññ tññyç4 tññ Sjy)	1,00,000 Úy.

- i) Sales of Gold made ornaments Rs. 8,16,000 of which Rs. 4,12,000 sold in Chhattisgarh and the rest in Maharashtra (State Rate 1%)
- ii) Sale to U.P. Govt. Rs. 4,16,000 (State VAT rate 5%)
- iii) Sale to a Registered dealer of Gujarat for resale on form 'C' of electronic goods which are given in his registration certificate Rs. 3,09,000 VAT rate is 14.5% in the appropriate state.
- iv) Sale of oil seeds (declared goods) to unregistered dealer of Orissa Rs. 6,36,000 (the rate of tax on such goods is 5% in the state) and the customer returned goods worth Rs. 28,500 within six months.
- v) Sale to a registered dealer of Karnataka of such undeclared goods which have not been given in his registration certificate Rs. 3,42,000 (tax on such goods in the state is 14.5%)
- vi) Sale of goods to Bangladesh Rs. 4,00,000 (Rate of tax in the state 4%)
- vii) Subsequent sale during Inter State trade Rs. 80,000 (VAT rate in State 14.5%)

Compute the taxable turnover under the central sales tax act. Tax included in the selling price.

OR

ત્યે લાભ એકલાભ સ્વયં કાશની લુધી સ્વયં અનુભૂતિ રૂપી વિના નાથ બાબુ

(15)

i)	અનુભૂતિ (2% તૈયારી સહિત ટર્ફ આંદોલન)	2,66,400 ડા.
ii)	ટર્ફ આંદોલન	1,40,000 ડા.
iii)	યત્જ અનુભૂતિ	3,50,000 ડા.
iv)	કામશી ટનાની ટર્ફ આંદોલન	30,000 ડા.
v)	અનુભૂતિ લુધી સ્વયં કાશની અનુભૂતિ C અયાસ્ય રીત આંદોલન	5,56,000 ડા.
vi)	અનુભૂતિ 14.5% નેણી	1,80,000 ડા.
vii)	અનુભૂતિ વિના	4,00,000 ડા.
viii)	કાંઈ સ્વયં કાંઈ	2,20,000 ડા.
ix)	અનુભૂતિ અનુભૂતિ ટર્ફ આંદોલન અનુભૂતિ કે	
	અનુભૂતિ અનુભૂતિ સ્વયં કાંઈ 2% નેણી	
	ટર્ફ આંદોલન અનુભૂતિ ટર્ફ આંદોલન	
	અનુભૂતિ વિના 7,450 ડા. ટર્ફ આંદોલન	3,93,700 ડા.

Unit-III

લાભ-3.	(i) યાતા ટાલસ્ય સ્વયં કાશની સ્વયં કાશની નાથ બાબુ	(5)
	(r) અનુભૂતિ યાતા ટાલસ્ય નાથ બાબુ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ અનુભૂતિ ચ્યાન્ડે નેણી	(10)
i)	ટર્ફ આંદોલન રહેણી માટે સ્વયં કાશની	1500 ડા.
ii)	ટર્ફ આંદોલન	200 ડા.
iii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	1000 ડા.
iv)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	50000 ડા.
v)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	10200 ડા.
vi)	રાખોડા અનુભૂતિ અનુભૂતિ 55 = 1 ડા.	
vii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	
viii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	
ix)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	
x)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની	
	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ યાતા ટાલસ્ય સ્વયં કાશની નાથ બાબુ નાથ બાબુ	
	(a) વિના અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	
	(b) વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	
i)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	1500 ડા.
ii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	200 ડા.
iii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	1000 ડા.
iv)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	
v)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	
vi)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	
vii)	અનુભૂતિ વિના લુધી નોંધ ટર્ફ આંદોલન સ્વયં કાશની નાથ બાબુ	

- viii) Custom Duty payable @5%
- ix) If similar goods were produced in India Excise duty payable as per tariff @4%
- x) Education Cess is 3% as applicable.
Find out customs duty payable

OR

- (i) कृतकां जा॰म से ये एक वस्तु द्वारा उत्पन्न होती है। इसका दाम 50,000 रुपये है।
उत्पन्न करने वाले को कृतकां द्वारा 10% का दाम लगाया जाता है। यह दाम 2016 के अनुसार 12,000 रुपये है। इसका दाम 50,000 रुपये के 10% का दाम होता है। इसका दाम 5,000 रुपये होता है। इसका दाम 5,000 रुपये का 3% का दाम होता है। इसका दाम 150 रुपये होता है। इसका दाम 150 रुपये का 5% का दाम होता है। इसका दाम 7.5 रुपये होता है।
- (ii) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 48,000 रुपये है।
- (iii) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 60,000 रुपये है।
- (iv) यह वस्तु कृतकां द्वारा 20,000 रुपये के दाम होती है।
- (v) यह वस्तु कृतकां द्वारा 27,000 रुपये के दाम होती है।
- (vi) यह वस्तु कृतकां द्वारा 1,20,000 रुपये के दाम होती है।
- इन वस्तुओं का जटिल दाम नहीं है।

- (a) Explain the process related to import of cargo.
- (b) Dr. Soma an Indian resident and a doctor by profession who was engaged in his profession in London for 4 months, brought with him on 29th April, 2016 the following items on his return to India.
- i) Used personal effects like clothes etc of Rs. 50,000/-
- ii) A video cassette recorder of Rs. 48,000/-
- iii) Jewellery of Rs. 60,000/-
- iv) Used house hold articles of Rs. 20,000/-
- v) His professional equipments like stethoscope and other surgical instruments worth Rs. 27,000/-
- vi) A laptop computer worth Rs. 1,20,000/-
- Determine the duty payable.

Unit-IV

- लाभ-4. (i) अद्वा शुल्क दर्शाना आवश्यक है।
 i) टाव जी नवावधान
 ii) इन्वेंटरी शुल्क दर्शाना
 iii) अंशु
- (r) सालाहा शुल्क दर्शाना 2015-16 के दर्शाना शुल्क दर्शाना आवश्यक है।
 i) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 8,16,000 रुपये है। इसका दाम 2016 के अनुसार 12,000 रुपये है। इसका दाम 8,16,000 रुपये के 10% का दाम होता है। इसका दाम 816 रुपये होता है। इसका दाम 816 रुपये का 1% का दाम होता है। इसका दाम 8.16 रुपये होता है।
- ii) इन्वेंटरी शुल्क दर्शाना 4,16,000 रुपये है। (इन शुल्कों का दाम 5% है।)
- iii) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 3,09,000 रुपये है। इसका दाम 3,09,000 रुपये के 14.5% का दाम होता है। इसका दाम 43,860 रुपये होता है।
- iv) इन्वेंटरी शुल्क दर्शाना 6,36,000 रुपये है। (इन शुल्कों का दाम 5% है।) इन शुल्कों का दाम 28,500 रुपये है। इन शुल्कों का दाम 6,36,000 रुपये के 10% का दाम होता है।
- v) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 3,42,000 रुपये है। (इन शुल्कों का दाम 14.5% है।) इसका दाम 48,300 रुपये होता है।
- vi) यह वस्तु कृतकां द्वारा 4,00,000 रुपये है। (इन शुल्कों का दाम 4% है।)
- vii) यह वस्तु कृतकां द्वारा उत्पन्न होती है। इसका दाम 80,000 रुपये है। (इन शुल्कों का दाम 14.5% है।) इसका दाम 11,200 रुपये होता है।
- शुल्कों का दाम 3,42,000 रुपये के 3% का दाम होता है। इसका दाम 10,260 रुपये होता है। इसका दाम 10,260 रुपये का 3% का दाम होता है। इसका दाम 307.8 रुपये होता है।
- (a) Define the following :
- i) Goods
 - ii) Place of Business
 - iii) Sales
- (b) M/s. Kedar Traders of Bhatapara has supplied the following statement of sales for the year 2015-16.