

Class 10

Mathematics

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Chapter-1

Ms. Reena

Goods and Services Tax (GST)

→ Goods and Services Tax (GST) is an indirect tax levied on the supply of goods and services i.e. on the sale of goods and rendering services. It is a nation-wide tax which subsumes several indirect taxes levied by the Centre and State Governments and is based on the principle of 'One nation one tax'.

Some terms related to GST

- Dealer:- Any person who buys goods or services for resale is known as a dealer (or trader). A dealer can be a firm or a company.
- Intra-state sales:- Sales of goods and services within the same state (or Union Territory) are called intra-state sales.
- Inter-state sales:- Sales of goods and services outside the state (or Union Territory) are called inter-state sales.
- Input GST and Output GST:-  
GST is paid by dealers on purchase of goods and service and is collected from customers on sale of goods and services. GST paid by a dealer is called Input GST and GST collected from a customer is called Output GST.



Types of taxes under GST:-

- 1) Central Goods and Services Tax (CGST)
- 2) State Goods and Services Tax (SGST)  
or Union Territory Goods and Services Tax (UTGST)
- 3) Integrated Goods and Service Tax (IGST)

→ IGST is levied on inter-state sales i.e. on sales of goods and services outside the state.

→ IGST goes to the Central Government.

Example 1:- A wholesaler buys a TV from the manufacturer for ₹25,000. He marks the price of the TV 20% above his cost price and sells it to a retailer at a 10% discount on the marked price. If the rate of GST is 8%, Find the (i) marked price (ii) retailer's cost price inclusive of tax. (iii) GST paid by the wholesaler.

Solution:-

Given, wholesaler's cost price of T.V. = ₹25000

$$\begin{aligned}\text{(i) Marked price of a T.V.} &= 25000 + 20\% \text{ of } 25000 \\ &= 25000 + 5000 \\ &= ₹30000\end{aligned}$$

$$\text{(ii) Discount} = 10\% \text{ of } 30000 = ₹3000$$

$$\text{Discount price} = 30000 - 3000 = ₹27000$$

$$\begin{aligned}\text{Tax for the wholesaler} &= 8\% \text{ of } 27000 \\ &= ₹2160\end{aligned}$$

Retailer's c.p. (inclusive of all taxes)

$$\begin{aligned}&= 27000 + 2160 \\ &= ₹29160\end{aligned}$$



(iii) Amount of GST to be paid by the whole-saler  
 = Tax on the value added by the whole-saler  
 = 8% of  $(27000 - 25000)$   
 =  $\frac{8}{100} \times 2000 = ₹ 160$

Example 2:- A shopkeeper bought a washing machine at a discount of 20% from a wholesaler, the printed price of the washing machine being ₹ 18000. The shopkeeper sells it to a consumer at a discount of 10% on the printed price. If the rate of GST is 8%, find :-

- (i) the GST paid by the shopkeeper.  
 (ii) the total amount that the consumer pays for the washing machine.

Solution:- Given, M.P. = ₹ 18,000

Discount = 20% for shop-owner

= 10% for consumer, GST = 8%

Discount for shop-owner

$$= \frac{20}{100} \times 18000 = ₹ 3600$$

$$\text{Cost for shop-owner} = 18000 - 3600 = ₹ 14400$$

$$\begin{aligned} \text{Cost for consumer} &= 18000 - 10\% \text{ of } 18000 \\ &= 18000 - 1800 \\ &= ₹ 16200 \end{aligned}$$

(i) Tax charged by the shopkeeper

$$= 16200 \times \frac{8}{100} = ₹ 1296$$

Tax paid by the shopkeeper

$$= 14400 \times \frac{8}{100} = ₹ 1152$$

$$\begin{aligned} \text{G.S.T. paid by the shopkeeper} &= 1296 - 1152 \\ &= ₹ 144 \end{aligned}$$

# Topic : GST

Ms. Reena

Q1 The selling price of a shirt excluding GST is ₹ 800. If the rate of GST is 12 % then the total price of the shirt is:

- A ₹ 704      B ₹ 96      C ₹ 896      D ₹ 848

Q2 The marked price of an article is ₹ 5000. The shopkeeper gives a discount of 10 %. If the rate of GST is 12 %, then the amount paid by the customer including GST is

- A ₹ 5040      B ₹ 6100      C ₹ 6272      D ₹ 6160

Q3 The SGST paid by a customer to the shopkeeper for an article which is priced at ₹ 500 is ₹ 15. The rate of GST charged is:

- A 1.5 %      B 3 %      C 5 %      D 6 %

Q4 The following bill shows the GST rates and the marked price of articles:

BILL: COMPUTERS		
Articles	Marked price	Rate of GST
Graphic Card	₹ 15500.00	18 %
Laptop Adapter	₹ 1900.00	28 %

Find the total amount to be paid for the above bill.

Q5 The printed price of an article is ₹ 3080. If the rate of GST is 10 %, then the GST charged is:

- A ₹ 154      B ₹ 308      C ₹ 30.80      D ₹ 15.40

Q6 Mrs. Arora bought the following articles from a departmental store:

Sr. No.	Items	Price	Rate of GST	Discount
1	Hair oil	₹ 1200	18 %	₹ 100
2	Cashew nuts	₹ 600	12 %	—

Find the:

- (a) The GST paid  
(b) Total amount of the bill including GST.

Q7 A shopkeeper bought an article with market price ₹ 1200 from the wholesaler at a discount of 10 %. The shopkeeper sells this article to the customer on the market price printed on it. If the rate of GST is 6 %, then find:

- (i) GST paid by the shopkeeper to the Government.  
(ii) Amount paid by the customer to buy the item.

Q8 Ms. Roy went to a departmental store and bought the following items. The GST rates and the quantity of each items and market price of each are given below.

Sr. No.	Items	Price item in ₹	Quantity	GST Rate	Amount
1	Walnut	650	1	5 %	
2	Potato Chips	50	2	0 %	
3	Coffee	80	2	18 %	

Find the:

- Q9 (i) The total amount of SGST paid (ii) The total amount of the bill.

Mr. Bedi visits the market and buys the following articles:

Medicines costing ₹ 950, GST @ 5 %

A pair of shoes costing ₹ 3000, GST @ 18 %

A Laptop bag costing ₹ 1000 with a discount of 30 %, GST @ 18 %.

- (i) Calculate the total amount of GST paid  
(ii) The total bill amount including GST paid by Mr. Bedi.

Q10 A consumer purchases an air conditioner from a dealer at a discount of 10 % on the marked price.

If the marked price of the air conditioner is ₹ 30,000 and the rate of GST is 28 %, calculate:

- (i) the discounted price of the air conditioner.  
(ii) the total amount that the consumer pays for the air conditioner including GST.

Q11 The percentage share of SGST of total GST for an Intrastate sale of an article is

- A 25 %      B 50 %      C 75 %      D 100 %

The following bill shows the GST rates and the marked price of articles A and B:

BILL: GENERAL STORE		
Articles	Marked price	Rate of GST
A	₹ 300	12 %
B	₹ 1200	5 %

Q12 The total amount to be paid for the above bill is:

- A ₹ 1548      B ₹ 1596      C ₹ 1560      D ₹ 1536