



Chapter 2

Concept of Supply

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1	Study Mat	2	Q. 03.08/ 03.10/03.11/ 03.12/ 03.13/ 04.14/ 07.19/ 07.20/ 07.21/ 08.22/ 08.23/ 09.25	12
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	Total No. of Illust.			25

01. Section 7:- Meaning of Supply & it's scope**MCQ 02.01.01.00****What is the taxable event under GST?**

- a. Manufacturing of goods
- b. Sales of goods
- c. Provision of Services
- d. Supply of Goods or service or Both

[Hint :- As per Sec 9(1) of CGST Act & 5(1) of IGST Act, levy of GST is on Supply.]

02. Section 7(1)(a):- Supply for consideration in the course or furtherance of business**MCQ 02.02.02.00**

Mr. A is a well-known singer. He receives a life-time achievement award which consist of a memento and a cheque of ₹ 10,00,000. It is:

- a. Supply and chargeable to GST
- b. Supply but not chargeable to GST
- c. Not a supply and hence not chargeable to GST
- d. None of the above.

(Hint-This money is not to be treated as consideration, for any specific activity, Hence not a supply.)

MCQ 02.02.03.00

Mr. Amar, being a managing director of Alpha Project Pvt. Ltd. made gifts to his employees worth of INR 60,000 each for assisting in the architectural work of his house. Does the same be considered as supply?

- a. Yes, since the value of gift exceeds the provided limit of INR 50,000
- b. No, since it is not a supply
- c. As per the option of appropriate authority
- d. Either b or c above

(Hint-Refer Sec 7(1) - not a supply as it is not in the course or furtherance of business)

MCQ 02.02.04.00

Mr. X is a dealer of new cars. He sells new cars for ₹8,25,000 & agrees to reduce ₹ 1,25,000 on surrendering of old car. Mr. Y who intends to buy new car worth ₹8,25,000 & agreed to exchange his old car with new car. Under GST law, if Mr. X and Mr. Y is registered person, who will be liable to pay GST and what is the value.

- a. X on ₹8,25,000 and Y on ₹1,25,000
- b. X on ₹7,00,000 and Y on ₹1,25,000
- c. only X on ₹7,00,000
- d. only Y on ₹1,25,000

[Hint 1 - For X(reg)- consideration in money = ₹7,00,000 + other than money=₹1,25,000

For Y(reg)- Consideration of exchange=₹1,25,000)

(2) supply of new car by X & old car by Y, both are treated as separate transactions & taxable in their hands respectively]

03. Section 7(1)(c) read with Schedule I:- Activities to be treated as supply even if made without consideration

Para 2 of Schedule I:- Supply between Related Person/ Deemed Distinct Person read with:- Explanation to Sec 15:- Related Persons Sec 2(49):- Definition of Family Section 25(4)/(5):- Deemed Distinct Person

MCQ 02.03.05.00

ABC Ltd. provides certain services to Mr. Joy who holds 51% of the voting right in the company. The transfer made was without any consideration. Does the same qualify as supply?

- a. Yes, if made in the course or furtherance of business
- b. No, since made without any consideration
- c. Not a supply
- d. Either b or c above

(Hint:- refer para 2 of shcedule I read with (v) of Explanation to Sec 15)

MCQ 02.03.06.00

ABC Pvt. Ltd. makes certain supplies to Mr. X and Mr. Z. Both of them hold 51% of the voting rights in the company and exercise major stake in the decision making. Does the same supply stands as related party transaction?

- a. Yes, it is related party transaction
- b. No, it is not related party transaction
- c. As per the opinion of the appropriate authority

d. None of the above

[Hint:- refer point vii of explanation to sec 15]

MCQ 02.03.07.00

M/s. Aircool Ltd., a supplier of air conditioners, is registered in the State of Maharashtra. It has a policy to gift an air conditioner to its employees [residing in Gujarat] at the end of financial year in terms of the employment contract. The company installs such air conditioners at the residence of the employees. During the month of March, 20XX, the company installed 150 air conditioners at the residence of these employees. The total open market value of such air conditioners is ₹ 52.50 lakh (excluding GST). The tax rate on such air conditioners is 28% (14% CGST, 14% SGST and 28% IGST). Compute the GST liability of M/s. Aircool Ltd., if any. [CA Final RTP May 19][Study Mat]

- ₹ 7,35,000 - CGST, ₹ 7,35,000 - SGST
- ₹ 14,70,000 - IGST
- Nil
- None of the above

[Hint:- Air conditioners are installed as per the terms of employment contract and not as gift & thus, gets covered under para 1 of Schedule III.]

Para 3 of Schedule I:- Supply between Principal & Agent

MCQ 02.03.08.00

Mr. James Bond is a registered person under GST in the State of Maharashtra who sells footwear to his customers locally within the same State. He has been appointed as an agent by M/s. Toto Shoes Ltd., a company registered under GST in the State of Karnataka. During a financial year, M/s. Toto Shoes Ltd., sends taxable goods worth ₹ 5.00 crore from its Bengaluru store to Mr. James Bond who sells such goods for ₹ 5.00 crore by raising invoices using the GSTIN of M/s. Toto Shoes Ltd. Mr. James Bond receives a commission of ₹ 60.00 lakh from M/s. Toto Shoes (P) Ltd., during the said financial year. Compute the value of supply of Toto Shoes (P) Ltd. and Mr. James Bond for the financial year. [Study Mat, CA final MTP April 24, Oct 24]

- M/s. Toto Shoes (P) Ltd.: Nil and James Bond: ₹ 5.6 crore
- M/s. Toto Shoes (P) Ltd.: ₹ 5 crore and James Bond: ₹ 5.6 crore
- M/s. Toto Shoes (P) Ltd.: ₹ 5 crore and James Bond: ₹ 60 lakh
- None of the above

[Hint:- Refer para 3-schedule I, Hint- Agent not issuing own invoice, para 3 will not attract. Hence VOS for principal would be the value of goods sent & VOS for agent is the commission earned for providing agency service.]

MCQ 02.03.09.00

DCA charges interest to the recipient on short-term transaction based loan and such interest amount is in the value of supply of goods by principal (supplier) to the buyer where invoice was issued in the name of supplier by the DCA?

- included
- not included

[Hint:- refer circular- 73/47/2018 dt 5/11/2018]

- ➔ Para 4 of Schedule I:- Import of services between related person / own establishment Read with:-
- ➔ Sec 7(1)(b):- Import of service for consideration
- ➔ Explanation to Sec 15:- Related Persons
- ➔ Sec 2(49):- Definition of Family

MCQ 02.03.10.00

Which of the following services received without consideration (used in the course / furtherance of business) amounts to supply?

- Import of services by a person in India from his son well-settled in USA
- Import of services by a person in India from his brother well-settled in Germany
- Import of services by a person in India from his brother (wholly dependent on such person in India) in France
- Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia [Study Mat]

- 1), 3) and 4)
- 2), 3) and 4)
- 2) and 3)
- 1) and 2)

[Hint :- Refer para 4 of schedule I, pt viii of explanation to sec 15 & sec 2(49)]

MCQ 02.03.11.00

Which of the following is/are not considered as a supply under the CGST Act, 2017? [Study Mat]

- Importation of architectural services for ₹ 1,00,000 for construction of residential property used for personal purposes from unrelated person.
- Importation of architectural services free of cost for construction of office used for business purposes from related person.
- Importation of architectural services free of cost for construction of office used for business purposes from unrelated person.
- Both (a) and (c)

(Hint:- Refer Sec 7(1)(b) & Para 4 of Schedule I)

Combined Questions on Sec 7(1)(c) read with Schedule I, Explanation to sec 15, Sec 2(49), Sec 25(4)/(5) :-

MCQ 02.03.12.00

Which of the following transactions does not qualify as supply under GST law? [Study Mat] [CA Final MTP Mar 23]

- Disposal of car without consideration and where the supplier has not claimed input tax credit on such car.
- When a principal makes supplies to his agent who is also registered under GST and is situated within the same State and the invoice for further supply

is issued by the agent in his own name.

- When the Registered Head Office makes a supply of services to its own branch outside the State.
- When a person imports services without consideration for the purposes of his business from his elder son living outside India.

[Hint :- Refer sec 7 read with all para of schedule I, pt viii of explanation to sec 15, sec 2(49) & sec 25(5)]

MCQ 02.03.13.00

Which of the following is not a supply under the CGST Act, 2017? [Study Mat]

- Goods supplied free of cost by X & Sons to its agent for further supply to customer at ₹ 5,000 for which invoice will be issued by the agent in his own name.
- Importation of accounting services (for business purposes) free of cost from a dependent father residing in US.
- An expensive watch gifted to an employee for ₹ 50,000. No other gifts provided to such employee during the entire financial year.
- A machinery disposed off free of cost on which input tax credit has been availed.

[Hint:- refer para 3 & 4 & 2 & 1 of schedule I]

04. Section 7(1A) read with Schedule II:- Activities to be treated as supply of goods or supply of services (Classification as 'supply of goods' or 'supply of services')

MCQ 02.04.14.00

Mr. Manubhai and Mr. Anubhai are two brothers running a business of supplying lubricants located in the State of Gujarat in their company, M/s. Ambani Lubricants (P) Ltd. On death of their respected father, the two brothers have divided their business. However, they have signed an agreement that Mr. Anubhai will not enter into business of supplying lubricants similar to business done by M/s. Ambani Lubricants (P) Ltd. run by Mr. Manubhai, for which Mr. Manubhai will pay him ₹ 2.5 crores as a lump sum payment. State whether transaction entered through the above agreement constitutes supply under CGST Act, 2017 or not.

[Study Mat]

- Yes, supply of goods by Mr. Manubhai.
- Yes, supply of goods by Mr. Anubhai.
- Yes, supply of services by Mr. Manubhai.
- Yes, supply of services by Mr. Anubhai.

[Hint:- Refer para 5(e) of schedule II.]

MCQ 02.04.15.00

Supply of food or drink items in a restaurant as per CGST Act is-----

- Supply of goods
- Supply of service
- not a supply under GST
- none of the above

[Hint:- Refer para 6(b) of schedule II]

05. Section 7(2)(a) read with Schedule III:-
Activities treated neither as supply of goods nor supply of services

MCQ 02.05.16.00

Which of the following is not covered under Schedule III of CGST Act: -

- (i) Service provided by an employer to his employee on the occasion of his marriage
- (ii) The functions performed by the members of municipalities and local authorities
- (iii) The duties performed by a director in a body established by the Central Government
- (iv) Actionable claims, other than Specified actionable claim

a. (i) & (iii)

b. (i)

c. (iii)

d. None of the above

[Hint :- Refer para 1, 3 and 6 of schedule III]

MCQ 02.05.17.00

Michael Ltd. of US supplies certain goods to ABC Pvt. Ltd. of Mumbai. Before goods reach Mumbai port, it supplies those goods to XYZ Pvt. Ltd. by transfer of documents of title to goods. What kind of transaction is this? Is this supply under GST?

a. Transfer, No

b. High sea sales, No

c. Composite supply, Yes

d. Supply, Yes

[Hint:- High sea sales is a sale by actual buyer (i.e. the consignee shown in the Bill of Lading) to another buyer while the goods are on high seas or

after their dispatch from the port of loading and before their arrival at the port of discharge.]

06. Combined Questions on Sec 7 read with Schedule I, II and III:-

MCQ 02.06.18.00

Which of the following activity shall be treated neither as a supply of goods nor a supply of services?

- (i) Permanent transfer of business assets where input tax credit has been availed on such assets
- (ii) Temporary transfer of intellectual property right
- (iii) Transportation of deceased
- (iv) Services by an employee to the employer in the course of employment

a. (i) & (iii)

b. (ii) & (iv)

c. (i) & (ii)

d. (iii) & (iv)

[Hint:- Refer para 1 & 4 of schedule III]

07. Section 2(30):- Composite Supply, Sec 2(74):- Mixed Supply & Section 8:- their classification

MCQ 02.07.19.00

M/s. Vishu Megamart, a store located and registered under GST in Rajasthan, has come out with big discount offers at the time of Diwali on various gift items.

In order to attract more customers, it has decided to supply a gift pack containing 5 packets of Jeeraram's Namkeen (200 gram each) taxable @ 12%, 1 packet of Roasted Smoked Almonds (100

gram) taxable @ 18%, 1 packet of Cournville Chocolate (50 mg) taxable @ 28% and 1 bottle of Teal Fresh Juice (1 litre) taxable @ 18% in a single basket for a single price of ₹ 1,000. State the type of supply and the tax rate applicable on the same.

[Study Mat]

a. Composite supply; tax rate of the principal item, i.e. Namkeen @18%

b. Composite supply; highest tax rate out of all items, i.e. 28% applicable to chocolates

c. Mixed supply; tax rate of principal item, i.e. Namkeen @18%

d. Mixed supply; highest tax rate out of all items, i.e. 28% applicable to chocolates

[Hint:- Refer sec 2(74) & sec 8(b)]

[Note :- As per ICAI, In option a and c, tax rate for namkeen given 18% but, it should have been 12% -however there is no impact on correct Answer D.]

MCQ 02.07.20.00

There is a difference in taxability of goods forming part of composite supply and mixed supply. Here are few examples from which you need to identify which is correct example of composite supply and mixed supply.

i) Mr. A buys a car and purchases warranty and maintenance of the car by paying nominal amount. Car, warranty and maintenance here are a mixed supply.

ii) Mr. A buys a car and purchases warranty and maintenance of the car by paying nominal

amount. Car, warranty and maintenance here are a composite supply.

iii) Mrs. A buys a microwave oven and some utensils for use in microwave oven. Both microwave oven and utensils are sold at a single price. Microwave oven and its utensils here are a mixed supply.

iv) Mrs. A buys chocolates, juices and biscuits from a shop. All items have different prices. Chocolates, juices and biscuits are a mixed supply. The correct examples of composite and mixed supply are: - [Study Mat]

- a. i, iv b. ii, iii
c. ii, iii, iv d. None of the above

[Hint :- Refer sec 2(30) & sec 2(74)]

MCQ 02.07.21.00

M/s. Jolly Electronics (P) Ltd., is an authorized dealer of M/s. GG Micro Ltd., located and registered in Lucknow, Uttar Pradesh. It has sold following items to Mr. Alla Rakha (a consumer):

Product	Amount(₹)
Refrigerator (500 litres) taxable@18%	40,000
Stabilizer for refrigerator taxable @12%	5,000
LED television (42 inches) taxable @12%	30,000
Split air conditioner (2 tons) taxable @28%	35,000
Stabilizer for air conditioner taxable @12%	5,000
Total Value	1,15,000/-

M/s. Jolly Electronics (P) Ltd. has given a single invoice, indicating price of each item separately to Mr. Alla Rakha. Mr. Alla Rakha, has given a single cheque of Rs. 1,00,000/- for all the items as a composite discounted price. State the type of supply and the tax rate applicable on the same. [Study Mat] [CA Final MTP Series 2 Nov 23]

- a. Composite supply; Highest tax rate applicable to split air conditioner, i.e. 28%
b. Mixed supply; Highest tax rate applicable to split air conditioner, i.e. 28%
c. Supply other than composite and mixed supply; Highest tax rate applicable to split air conditioner i.e. 28%
d. Supply other than composite and mixed supply; respective tax rate applicable to each item

[Hint :- Here, items are not naturally bundled so not a composite supply, items are priced separately in invoice and not as a single price- so not a mixed supply & hence, respective tax rates shall apply.]

08. Important Clarifications:-

MCQ 02.08.22.00

Korelal Printon (P) Ltd., a registered person under GST in the State of Jammu & Kashmir, is engaged in the business of offset printing and is providing services to various book publishers. A publisher situated in the State of Himachal Pradesh, a registered person under GST, sent content of the books to be printed by Korelal Printon (P) Ltd. in

PDF format. The publisher also sent paper worth ₹ 4.00 lakh (excluding GST) to the printer, free of cost for the purposes of printing its books on 10th February. Korelal Printon (P) Ltd. raised an invoice of ₹ 1.50 lakh (excluding GST) against printing of books and returned the printed books through challan to the publisher on 20th August.

The Proper Officer intercepted the vehicle and claimed that Korelal Printon (P) Ltd. should have sent the invoice of ₹ 5.50 lakh, i.e. including the value of free of cost paper supplied by the publisher.

You may suitably advice which one of the following is the correct option- [Study Mat] [CA Final MTP April 23]

- a. The value of supply of paper for job work is to be included in the invoice in terms of section 15 of the CGST Act, 2017.
b. The goods sent for job work i.e. paper sent for printing is a composite supply
c. Korelal Printon (P) Ltd. has entered into an agreement of printing books. Therefore, he is liable to pay tax on the gross value of ₹ 5.50 lakh.
d. Korelal Printon (P) Ltd. has entered into an agreement of printing books. Therefore, he is liable to pay tax on the net value of ₹ 1.50 lakh.

[Hint:- Refer circular no. 11/11/2017 dt. 20/10/2017- case I]

MCQ 02.08.23.00

Happy Singh is the lawful owner of a residential house situated in Chandigarh. The property has four floors constructed on it. Out of the four floors in his house, first and second floor are self-occupied and third and fourth floor have been let out for residential purposes. Ratanjot Singh, who is a tenant on third floor, has surrendered his tenancy rights to Parminder Singh for a tenancy premium of ₹ 5,00,000 on 1st June. Parminder Singh has paid the applicable stamp duty and registration charges on transfer of tenancy rights. Moreover, Parminder Singh will pay a monthly rent of ₹ 50,000 to Happy Singh from June.

Determine the value of taxable supply, in the given case, for the month of June assuming that the amounts given above are exclusive of GST, wherever applicable. [Study Mat] [CA Final RTP May 2020]

- Happy Singh: ₹ 5,50,000; Ratanjot Singh: Nil
- Happy Singh: Nil; Ratanjot Singh: ₹ 5,00,000
- Happy Singh: ₹ 50,000; Ratanjot Singh: Nil
- Happy Singh: ₹ 50,000; Ratanjot Singh: ₹ 5,00,000

(Hint:- Refer Circular no 44/2018 - CT dt 02/05/2018 - Tenancy premium received by outgoing tenant is taxable)

09. Combined Case studies:-**MCQ 02.09.24.00**

Mr. X (Maharashtra), registered under GST, is running a business from last 40 years, supplying goods all over India. He has a branch in Punjab, Goa, Delhi, Karnataka.

He wants to increase sale so, he had started working with agent (Note 1) also in the Assam, Gujarat and made a supply through them in their state.

Mr. X wants to maintain inventory so that he does not lose any customer. For this, he has purchased software (note 2) from his brother who is residing in USA, market value ₹ 8,00,000.

His old computer (on which ITC has been taken) with software has been donated to seva charity trust of Mumbai. Value of computer is ₹ 65,000.

Following supplies made to:

Punjab -	₹20,00,000
Goa -	₹3,80,000
Delhi -	₹9,85,000
Karnataka -	₹4,65,000
Assam -	₹22,80,000
Gujarat -	₹8,55,000

GST rate is 12% for goods and 18% for service. During the year, Mr. X has given goods to his employee on Diwali worth ₹ 28,000 and also given some goods to use in marriage function of his son for 4 days, open market value of which was ₹ 2,85,000 (deemed hiring charges).

Mr. X sold his land in Punjab worth ₹ 58,00,000. At the time of sale, some issue came and he had paid fees ₹ 8,000 to district court to clear the sale.

Answer the following questions:-

Note 1: Agent issue own invoice

Note 2: license to use pre-packed software

i) Which of the following is supply under GST?

- supply to branch
- supply to agent
- supply for son's Marriage
- all of the above

[Hint:- Refer para 2 & 3 of schedule I & also refer sec 25(5)]

ii) What is the amount of supply made during the year?

- ₹1,31,43,000
- ₹70,30,000
- ₹73,15,000
- ₹1,30,50,000

[Hint: supplies to different states, seva charity & son] [Hint- ₹20,00,000 + ₹3,80,000 + ₹9,85,000 + ₹4,65,000 + ₹2,28,000 + ₹8,55,000 + ₹2,85,000 + ₹65,000]

iii) The amount of GST payable in case of supply made to seva charity is:

- ₹3250
- ₹7800
- ₹11700
- none of the above

[Hint: Refer para 1 of schedule I, Hint- ₹65,000*12%]

iv) In case of supply of goods to be used in marriage function of his son, what will be the amount of GST ?

- a. ₹34,200
- b. ₹51,300
- c. ₹14,250
- d. None of the above

[Hint: Refer para 4(b) of schedule II, Hint- ₹2,85,000*18%]

MCQ 02.09.25.00

KLM Ltd. is a large publishing and printing house registered under GST under a single GSTIN in Maharashtra. It is engaged in supply of books, letter cards, envelopes, guides and reference materials. KLM Ltd. has front offices in Mumbai & Nagpur for receiving the orders; orders are supplied to front office or supplied to recipient directly, from the workshop located at Nagpur, depending on order. To save the time, workshop has in-house mess for the employees working in the workshop, where lunch is provided free of cost as per the employer-employee agreement.

During April, KLM Ltd. received a proposal for printing of 5,000 copies of taxation book from a renowned author where only content was to be supplied by the author. KLM Ltd. agreed to supply the books. As per the requirement of the author, 2500 copies were supplied from workshop to Nagpur front office and 2500 copies to Mumbai front office

from where the author collected books.

Satisfied with the quality of books, the author placed another order of 10,000 pieces of letterhead during May, the design and logo was supplied by the author for printing. Due to these orders, KLM Ltd. earned a handsome amount of profit and decided to gift employees for their performance. Accordingly, KLM Ltd. gifted mobile phone worth ₹ 36,500 each to all its 45 employees.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. (i) to (iv). as follows:- [Study Mat]

(i) Supply of taxation books by KLM Ltd. is:

- a. composite supply, principal supply being "supply of service".
- b. composite supply, principal supply being "supply of goods".
- c. mixed supply.
- d. supply of goods or service or mixed supply, at the choice of the KLM Ltd. and it may pay the tax accordingly.

[Hint:-Refer circular no. 11/11/2017 - case I]

(ii) Supply of letterheads by KLM Ltd. will be treated as:

- a. composite supply, principal supply being "supply of service".
- b. composite supply, principal supply being "supply of goods".
- c. mixed supply.
- d. supply of goods or service or mixed supply, at

the choice of the KLM Ltd. and it may pay the tax accordingly.

[Hint:- Refer circular no. 11/11/2017 - case 2]

(iii). Distribution of mobile phones to employees by KLM Ltd. will:

- a.. be treated as deemed supply as per para 2 of Schedule I of the CGST Act, 2017 because the aggregate value of mobile phones is more than ₹ 50,000.
- b. not to be treated as deemed supply as per para 2 of Schedule I of the CGST Act, 2017 because value of the mobile phone is less than ₹ 50,000 per employee.
- c. be treated as deemed supply as per para 2 of Schedule I of the CGST Act, 2017 because the value of mobile phone is more than ₹ 25,000 per employee.
- d. be treated as deemed supply as per para 2 of Schedule I of the CGST Act, 2017 because the value of mobile phone is more than ₹ 35,000 per employee.

[Hint:- Refer proviso of Para 2 of schedule I]

(iv). In relation to taxability of supplies of copies from workshop to front office:

- a. transfer from workshop to Nagpur front office will be treated as inter-branch, but is not liable to GST; however, transfer from workshop to the Mumbai front office will be treated as branch transfer between distinct persons and is liable to GST.

- b. transfer from the workshop to Nagpur front office and Mumbai Front office will be treated as inter-branch between distinct persons and are liable to GST.
- c. transfer from the workshop to Nagpur front office and Mumbai Front office will be treated as inter-branch, but are not liable to GST.
- d. transfer from workshop to the Mumbai front office will be treated as inter-branch, but is not liable to GST, however, transfer from workshop to the Nagpur front office will be treated as branch transfer between distinct persons and is liable to GST.

[Hint :- As there is single registration in maharashtra, sec 25(4) as well as para 2 of schedule I are N.A. & the branches are not treated as distinct persons]

Answer:-

02.01.01	d	02.03.11	c	02.07.21	d
02.02.02	c	02.03.12	a	02.08.22	d
02.02.03	b	02.03.13	c	02.08.23	b
02.02.04	a	02.04.14	d	02.09.24.01	d
02.03.05	a	02.04.15	b	02.09.24.02	c
02.03.06	a	02.05.16	b	02.09.24.03	b
02.03.07	c	02.05.17	b	02.09.24.04	b
02.03.08	c	02.06.18	d	02.09.25.01	a
02.03.09	b	02.07.19	d	02.09.25.02	b
02.03.10	a	02.07.20	b	02.09.25.03	b
				02.09.25.04	c

CH. 2

Levy of GST & Concept of Supply

