

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**

**Business Laws**

**Duration: 2 Hours****Max Marks: 60**

**SECTION A**

**Answer any TWO of the following:****(2×15= 30)**

- 1) Explain the essential elements required for consideration to be considered valid in a contract, as stipulated in Section 2(d) of the Indian Contract Act.
- 2) Describe the cases where a non-owner can convey better title to the bona fide purchaser of goods for value.
- 3) Elucidate the differences between promissory note, bills of exchange and cheques.

**SECTION B**

**Answer any THREE of the following :****(3×7= 21)**

- 4) What are the exceptions to the principle that "mere silence is not fraud" under the Indian Contract Act of 1872, and how do these exceptions define when silence can be considered fraudulent?
- 5) Describe the important elements of a valid contract of sale of goods.
- 6) What criteria did the court use to determine eligibility for a reward in *Lalman Shukla v. Gauridutt*?
- 7) What is a complaint? Who can file a Complaint? Explain.

**SECTION C**

**Answer any THREE of the following :****(3×3= 9)**

- 8) What is positive offer?
- 9) Give the meaning of constructive delivery.
- 10) Who is an endorser?
- 11) Define the term Occupier as per the Environment Protection Act 1986.

**CHOICE BASED CREDIT SYSTEM**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**  
**Cost Management II**

Duration: 3 Hours

Max Marks: 120

1. Answer any THREE of the following :

(3×20= 60 Marks)

1. AB contractors obtain a contract to build houses. The contract price is Rs4,00,000. Work commenced on 1/1/20 and the expenditure incurred during the year was  
 Plant and tools Rs20,000, Stores and materials Rs72,000, Wages Rs65,000, Sundry expenses Rs5,300, Establishment charges Rs11,700.  
 Certain materials costing Rs12,000 were unsuited to the contract and were sold for Rs14,500.  
 A portion of the plant was scrapped and was sold for Rs2,300.  
 The value of the plant and tools on site as on 31/12 was Rs 6,200 and the value of stores and materials in hand Rs 3,400.  
 Cash received on account was Rs1,40,000, representing 80% work certified.  
 The cost of the work done but not certified was Rs21,900 and this was certified later for Rs25,000.  
 AB contractors decided to  
 a. What further estimate would be incurred on the contract  
 b. The total profit that would be made on the contract  
 c. To credit to Profit and loss account that proportion of the profit which the work certified would bear to the total contract price.  
 The estimate was as follows:  
 a. The contract would be completed 31/9/21.  
 b. Wages of contract in 2021 would be Rs71,500.  
 c. Cost of stores and material required in addition to those in stores would be Rs 68,600 and further expenses related to the contract would amount to Rs6,000.  
 d. That a further sum of Rs25,000 would be laid out on plant and tools and the residual value of plant and tools as 31/9/21 Rs3,000.  
 e. The establishment would cost same per month as in 2020.  
 That 2.5% of total cost of the contract would be due to defect, temporary maintenance and contingency.  
 Prepare contract account for the year ending 31/12/20 and show your calculation of the amount to be credited to the profit and loss account for that year.

2. A product passes through three processes A, B and C. The expenses and other particulars of the three processes for the year 2021 are as under:

	Process A	Process B	Process C
Materials (Rs)	10,000	15,000	5,000
Wages (Rs)	30,000	80,000	65,000
Direct expenses (Rs)	6,000	18,150	27,200

Selling per unit of output (Rs)	120	165	250
Normal loss (%)	5	15	20
Scrap value per unit (Rs)	2	5	10
Actual output (Units)	9,300	5,400	2,100

10,000 units at Rs100 per unit were introduced at process A. Two thirds of the output of A and one half of the output of B was passed on to the next process and the balance was sold.

The entire output of process C was sold. Management expenses during the year were Rs 80,000 and selling expenses were Rs 50,000.

Prepare necessary accounts and a statement of profit.

3. Ram Transport Co. runs 10 buses of 50 passenger-carrying capacity and 15 deluxe buses of 40 passengers carrying capacity within the city limits of Bengaluru. On average, each bus makes 10 trips of 12 km. each, every day, and 75 % of the seats are occupied. 5 buses on average are kept away from the roads for repairs each day.

Following expenses were incurred by the company during January 2021.

	Rs		Rs
Salary: works manager	10,000	Repairs	11,000
25 conductors (each)	4,000		
25 drivers (each)	5,000		
10 cleaners (each)	2,000		
Rent, insurance, rates	8,000	Depreciation	15,000
Road tax	1,500	Sale of old tyre and tubes	1,000
Consumables stores	10,000	Diesel	50,000
Replacement of tyres, tubes	7,400	Lubricant	15,000
Electricity	800		

The company intends to make a profit of 10% of takings. Calculate the cost per passenger-km and the passenger fare per km.

4. Records of Sinit Ltd. shows the following expense for the year ending 31 December 2020.

	Rs		Rs
Materials: Opening stock	20,000	Labour	80,000
Purchases	3,00,000		
Closing stock	60,000		
Office expenses	30,000	Chargeable expense	20,000
sales	5,00,000	Works expenses	60,000
		Marketing expense	30,000
		Annual output (units)	2,000

The budget for the year 2021, provides a production target of 1,500 units.

Prepare a statement of cost for the year 2020 and an estimate of cost for the year 2021 taking the following information:

- Labor cost declines by 20%
- Works overhead are variable by 40%
- Marketing expense is 70% fixed

- Fixed works overhead are expected to go up by Rs 5,000
- Office expenses and fixed marketing expenses increased by 25%.

**II. Answer any FOUR of the following :**

**(4×10= 40 Marks)**

5. Explain (a) Job Costing, (b) Batch Costing.
6. ABC Ltd produces three joint products A, B and C. the joint cost for June 2021 was Rs64,000. It is estimated that profit on each of the joint products will be 30%, 25%, and 20% respectively. The subsequent expenses were: A Rs 3,600, B Rs2,500 and C Rs 1,000 and sales for June 2021 were A Rs 48,000, B Rs 32,000 and C Rs 20,000.
7. From the following particulars, calculate Material Cost Variance, Material Price Variance and Material Usage Variance.  
Quantity of materials purchased is 3,000 units  
Value of material purchased is Rs9000  
Standard quantity of material of one ton of finished product is 25 units  
Standard rate of material is Rs2 per unit  
There is no opening stock of materials  
Closing stock of materials is 500 units  
Finished production during the period is 80 tons.
8. With the following data for 60% activity, prepare a budget for 80% capacity  
Production at 60% activity: 600 units  
Direct expenses: Rs 10 per unit  
Material cost: Rs 100 per unit  
Factory expenses: Rs 40,000 (40% fixed)  
Labour cost: Rs 40 per unit.  
Administration expenses: Rs 30,000 (60% fixed)
9. Explain briefly the methods of accounting for by-products.

**III. Answer any FOUR of the following :**

**(4×5= 20 Marks)**

10. Component S is manufactured in shop No 11.  
Material cost is Rs20 per component.  
Each component takes 6 minutes to produce and the machine operator's wage is Rs15 per hour. The machine hour rate is Rs72.  
Setting up the machine to produce the component takes 3 hours for the operator.  
You are required to prepare a cost sheet showing the setting up costs and the total cost for the batch and cost per component assuming a batch size of 150 components.
11. What are the joint cost and split-off points?
12. What is meant by Operating Costing? Under which overhead the following items are classified (a) Depreciation (b) Cost of tyres (b) Repairs and (d) Supervision charges.
13. Enumerate the advantages of marginal costing.
14. Explain the limitations of Budgetary control.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**

**BUSINESS ADMINISTRATION**

**Income Tax -II**

**Duration:2 Hours**

**Max Marks:60**

**SECTION A**

**Answer any TWO of the following:**

**(2×15= 30)**

- 1) Profit and Loss A/c of Mr Sohan for the year ending 31-03-2024

Particular	Rs	Particular	Rs
To General Expenses	6500	By Gross profit	4,50,000
To Fire Insurance premium	5600	By Bad debt recovered but allowed earlier	4,000
To Bad debts	800	By Interest from securities	6,000
To Salary to staff	68,000	By rent received from employees	12,000
To Audit fees	24,250	By interest from debtors for delayed payment	4,000
To Proprietors Salary	15,000	By Commission	3,000
To Interest on Capital	3,000		
To Income tax	3000		
To Depreciation	7500		
To GST (Due)	3000		
To advance income tax paid	1200		
To Donation	1200		
To Motor car expenses	750		
To Municipal taxes of quarters let to employees	8000		
To RBD	3200		
To Legal Expenses	20,000		
To Net Profit	3,20,000		
	<b>4,79,000</b>		<b>4,79,000</b>

Additional information:

1. General Expenses include Rs.3000 paid as contribution to Staff welfare Fund.
2. Depreciation of Rs. 1,500 being unabsorbed depreciation earlier years not recorded.
3. 50% of Motor Car expenses are for proprietor's personal use.
4. Legal expenses include Rs 7000 paid to the lawyer in connection with personal use.

Compute Business Income for the AY 2024- 2025

- 2) From the following compute the capital gains for the AY 2024-25:

Particular	House A	House B	House C	Shares	House hold furniture
Date of purchase	1-5-1997	1-12-2000	1-12-2004	1-4-2022	1-5-2022
Cost of acquisition	1,90,000	2,50,000	15,00,000	1,00,000	82,000
Cost of additional construction in 2000	10,000	25,000	27,000	---	---
Fair Market Value on 1 <sup>st</sup> April, 2001	1,75,000	3,50,000	---	---	---
Cost of additional construction in 2014-15	48,000	1,20,000	1,00,000	---	---
Sale Proceeds of property in 2023-24	14,00,000	24,00,000	23,00,000	3,50,000	1,39,000

CII 2001-02: 100, 2002-03: 105, 2003-04: 109, 2004-05: 113, 2005-06: 117, 2006-07: 122, 2007-08: 129, 2008-09: 137, 2009-10: 148, 2010-11: 167, 2011-12: 184, 2012-13: 200, 2013-14: 220, 2014-15: 240, 2015-16: 254, 2016-17: 264, 2017-18: 272, 2018-19: 280, 2019-20: 289, 2020-21: 301, 2021-22: 317, 2022-23: 331, 2023-24: 348, 2024-25: 363.

- 3) The following particular furnished by Mrs. Rita for the year ending 31-03-2024

1. Gross Salary income of Rs. 550,000
2. Rent received from House property Rs. 3000 pm
3. Municipal tax paid tenant on house property Rs5000 pa.
4. Short term capital gains Rs.80,000
5. Long term capital gains Rs. 40,000
6. Short term capital loss Rs. 10,000
7. Interest on Govt. Securities Rs 40,000
8. Collection charges on Govt securities Rs.2000

9. Income from business Rs.200,000
  10. Amount deposited to PPF Rs.80,000
  11. Dividends from Indian Companies(gross) Rs15000
  12. Winnings from lotteries (net) Rs. 80,000
  13. Mediciclaim policy premium paid (by cheque) Rs, 40,000
  14. LIC premium (sum assured Rs.200,000) Rs.42,000  
(policy issued before April 2012)
  15. Contribution to URPF Rs.10000
  16. Contribution to units of specified mutual fund Rs.10,000
  17. Donation to National Defence fund Rs.30,000
- Compute the tax liability of Mrs.Rita for the AY 2024-2025

### SECTION B

Answer any THREE of the following :

(3×7= 21)

- 4) State any seven items which are chargeable under the head income from Business or Profession.
- 5) From the following income of Mr. Aarav, compute his income from other sources:
  1. Director's Honorarium: Rs. 15,000
  2. Interest on Municipal Bonds: Rs. 4,500
  3. Income from undisclosed transactions: Rs. 10,500
  4. Royalty on artwork: Rs. 9,500
  5. Income from conducting seminars: Rs. 6,500
  6. Interest on personal loan given to a friend: Rs. 8,500
  7. Interest on tax-free debenture : Rs. 9000.
  8. He incurred Rs. 1,200 for the formatting of his books.
- 6) What is Mr. Kishore 's Gross Total Income after considering the following sources of income and losses:
  1. Income from House Property Rs 59,000
  2. Income from activity owning and maintaining race horse (loss)(50,000)
  3. Income from activity owning and maintaining race horse 40,000
  4. Speculation Business loss(20,000)
  5. Speculation Business Income: Rs. 120,000
  6. Business loss: Rs. (50,000)
  7. Short-term Capital Gain (Transaction A): Rs. 70,000
  8. Short-term Capital Loss (Transaction B): Rs. (35,000)

9. Long-term Capital Loss (Transaction A): Rs. (50,000)

10. Long-term Capital Gain (Transaction B): Rs. 35,000

11. Winning from TV Show(gross): Rs. 70,000 Calculate Mr. Kishore's Gross Total Income.

7) State the persons required to file ITRs.

### SECTION C

Answer any THREE of the following :

(3×3= 9)

8) What do you mean by Block Assets?

9) Define Cost of acquisition.

10) Write a note on Gift.

11) Give the meaning of rebate.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**  
**International Business**

Duration: 2 Hours

Max Marks: 60

**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) What risks and challenges are associated with engaging in international business activities, and how do organizations mitigate these factors to sustain long-term growth and profitability on a global scale?
- 2) Examine the influence of the political environment on international business operations
- 3) Explain the formation of GATT. What are its Objectives and Functions?

**SECTION B**

Answer any THREE of the following :

(3×7= 21)

- 4) Differentiate between tariffs and non -tariff barriers in International Business.
- 5) Write a note on economic systems.
- 6) Critically evaluate Global Product Division Structure of MNCs
- 7) Evaluate the evolving functions of the IMF in response to changes in the international economic landscape.

**SECTION C**

Answer any THREE of the following :

(3×3= 9)

- 8) What are the disadvantages of Franchising?
- 9) State the merits & demerits of Mixed Organisation Structure of MNCs.
- 10) What are the functions of EU?
- 11) Write a short note on pre-return preparation during Repatriation of employees.

**CHOICE BASED CREDIT SYSTEM**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**

**Entrepreneurship and Small Business Management**

**Duration: 3 Hours****Max Marks: 120****I. Answer any THREE of the following :****(3×20= 60 Marks)**

1. Explain the characteristics of an Successful Entrepreneur.
2. Explain the problems of small business in Indian Economy.
3. Explain the planning commission guidelines for formulating a project report.
4. Briefly explain the Institutions and agencies assisting Entrepreneurial Development at national and regional level.

**II. Answer any FOUR of the following :****(4×10= 40 Marks)**

5. What are the social factors affecting entrepreneurial development?
6. Explain the role of small business in India.
7. Explain the project classification.
8. Explain Financial analysis of SSIs.
9. What are the essentials of EDP?

**III. Answer any FOUR of the following :****(4×5= 20 Marks)**

10. Explain the role of an Entrepreneur.
11. State the types of small business units with example.
12. List any two special incentives provided by the State Government to SSIs.
13. What do you mean by Term Loans? Give example.
14. Describe the agencies assistance for EDP at international level.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**

**Marketing - Advertising Management and Sales Promotion**

**Duration: 2 Hours****Max Marks: 60**

**SECTION A**

**Answer any TWO of the following:****(2×15= 30)**

- 1) Explain the Social, Economic and Legal aspects of advertising.
- 2) What is Media Planning? Explain its role.
- 3) Analyze how creativity is intertwined with the fundamental principles of copywriting.

**SECTION B**

**Answer any THREE of the following :****(3×7= 21)**

- 4) Discuss the cognitive processes involved in consumer response to advertising.
- 5) What is the importance of copywriting for TV advertisements?
- 6) Critically evaluate the concept of viral marketing by giving suitable examples.
- 7) Explain the functions of an advertising agency.

**SECTION C**

**Answer any THREE of the following :****(3×3= 8)**

- 8) Mention the three moral principles of Advertising.
- 9) Give the meaning of theme.
- 10) Mention any three attribute of viral marketing.
- 11) Mention any three demerits of sales test.

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**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME  
B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**

**BUSINESS ADMINISTRATION**

**Human Resource Management-Cultural Diversity at Workplace**

**Duration: 2 Hours****Max Marks: 60**

**SECTION A**

**Answer any TWO of the following:****(2×15= 30)**

- 1) Explain the various dimensions of diversity in the workplace, and how can organizations effectively influence this diversity to promote inclusivity and enhance organizational performance?
- 2) Describe the causes, benefits, manifestations, consequences, and strategies for prevention and intervention of dehumanisation in the workplace.
- 3) Organisations that embrace diversity can unlock innovation, better understand their customers and achieve superior performance. In the light of the above statement, explain the importance, implementation and also challenges in implementing organisational diversity strategies.

**SECTION B**

**Answer any THREE of the following :****(3×7= 21)**

- 4) Diversity encompasses a wide range of characteristics that make individuals unique. In the light of the above statement, explain the characteristics of diversity.
- 5) Elucidate the process of assessing and implementing organizational changes to promote diversity and inclusion in the workplace."
- 6) Elucidate the six dimensions identified by Hofstede's Cultural Dimensions Theory on which cultures differ.
- 7) What are the advantages of both spouses working? Explain.

**SECTION C**

**Answer any THREE of the following :****(3×3= 9)**

- 8) What is global organisation?
- 9) How does our cultural identity influence our perception of ourselves and our place in the world?
- 10) What is meant by social cohesion?
- 11) State the meaning of workforce.

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**B.B.A SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BUSINESS ADMINISTRATION**

**Logistics and Supply Chain Management-Sourcing for Logistics and SCM**

**Duration:2 Hours****Max Marks:60**

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**SECTION A**

**Answer any TWO of the following:****(2×15= 30)**

- 1) Define multiple sourcing and assess its advantages and disadvantages.
- 2) Evaluate the essential technical capabilities for effective logistics management.
- 3) Explain the importance of the gearing ratio in assessing financial stability.

**SECTION B**

**Answer any THREE of the following :****(3×7= 21)**

- 4) What is cross sourcing? Discuss its disadvantages.
- 5) Explain the advantages of external sourcing.
- 6) Discuss the importance of financial reporting in logistics.
- 7) Explain the methods and strategies to obtain tenders and quotations.

**SECTION C**

**Answer any THREE of the following :****(3×3= 9)**

- 8) What is restricted tendering?
- 9) State three advantages of nearshore sourcing.
- 10) Define liquidity ratios.
- 11) List three strategies for expediting the tendering process.

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2100

**CHOICE BASED CREDIT SYSTEM SEMESTER SCHEME**  
**BBA SIXTH SEMESTER DEGREE EXAMINATION MAY 2025**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**Goods & Services Tax (GST)**

Duration: 2 Hours

Max Marks: 60

**SECTION A**

Answer any TWO of the following:

(2×15= 30)

- 1) A) Roshni Pvt Ltd is having its manufacturing units at Mandya and service unit at Mysore. From the following information calculate the aggregate turnover for the year 2022-2023

- Supplied goods to Belgaum for Rs.28,00,000
- Exports supply to Hong Kong for Rs.23,00,000 which includes non taxable services of Rs.3,00,000
- Supplied goods to her job worker Mr Arun at Udupi for further processing of Rs.10,00,000
- Purchased goods from NGO at New Delhi for Rs.30,00,000
- Job worker supplied all the goods to a dealer at UK for Rs.12,00,000
- A manufacturer in Kolkata received service from Mysore unit for Rs.5,00,000
- Office of the central Government at Karwar received a service from Mysore unit for Rs.10,00,000
- A dealer from Srinagar received goods from Mandya unit which are charged at nil rate of GST for Rs.5,00,000
- Total IGST and CGST & SGST paid for the year Rs.3,00,000
- Zero rated supply made from Mandya branch Rs.10,00,000

- B) SPP Ltd has the following details for the year

	Rs.
Intra-state supply	4,00,000
Inter-state supply	5,00,000
Value of Exports	3,00,000
Exempt Supplies	6,00,000
IGST/ CGST/ SGST paid	1,00,000

Compute the aggregate turnover under GST

- 2) A dealer of Mumbai entered into contract with a supplier in Kerala, for the delivery of a machinery along with essential accessories. From the following information calculate the transaction value and GST payable.

- Machinery cost including GST at 12% Rs.11,20,000.
- Following expenses are not included:
  - Installation charges Rs.80,000
  - Primary and secondary packing Rs.20,000.
  - Design charges Rs.10,000.
- Bought out accessories not essential for its working Rs.1,00,000 were supplied along with the machine

Following are included in the price:

- Durable and returnable packing Rs.50,000
  - GST rate 12% on the machinery and 18% on accessories.
  - Trader has the practice of allowing 5% discount on the cost of the machinery.
  - Supplier of machinery recovered Rs.10,000 for delay in payment
  - Penalty of Rs.5,000 payable by dealer on the machinery.
- 3) Jagadeesh a registered dealer in Karnataka submits the following information for the month of January 2021. Compute the Net GST payable, If his electronic credit ledger shows IGST credit of Rs.300,000. CGST credit of Rs.1,50,000 and SGST credit of Rs.1,50,000

Particular	Amount	Rate of GST(%)
Details of purchases:		
Material purchased from Bihar	10,00,000	5
Raw material X purchased from Mangaluru	12,00,000	12
Raw material Y purchased from Bengaluru	8,00,000	5
Material Purchased in local market	3,00,000	18
Material A Purchased from an unit of SEZ (including BCD &IGST)	28,00,000	28
Raw material R purchased from UK(including BCD and IGST)	12,98,000	18

Raw material S purchased from a dealer opted for composition Scheme	13,00,000	1
Material B Purchased from Hyderabad	2,00,000	12
Material S purchased from registered dealer specified U/s 9(3) of CGST act	3,00,000	5
Semi-finished goods obtained from another manufacturer	5,00,000	18
Details of Sales		
Sold goods to a registered dealer of Hyderabad	1,12,50,000	12
Goods Sold to dealer of Mangalore registered under composition Scheme	30,00,000	12
Sold goods in local market	30,00,000	18
Sold goods to Lakshadweep	28,00,000	28
Sold goods to France	13,00,000	0
Sold goods to unit SEZ at Gujarat	25,00,000	0
Sold goods to an unregistered dealer of Pune	1,20,000	18

### **SECTION B**

Answer any **THREE** of the following :

(3×7= 21)

- 4) Describe the taxes which are not subsumed by GST.
- 5) Keshav Consultancy services issued invoice for services rendered to Mr. Madhav on 5 August 2023. Determine the time of supply in following cases:
  - The provisions of services were completed on 1 July 2023
  - The provisions of services were completed on 15 July 2023
  - Madhav made the payment on 3 August 2023 where provisions of services were remaining to be completed
  - Madhav made the payment on 15 August 2023 where provisions of services were remaining to be completed
- 6) What is tax? What are the features of tax?



- 7) Explain the contents of GSTR 7 & GSTR 8.

**SECTION C**

**Answer any THREE of the following :**

**(3×3= 9)**

- 8) State the difference between Single Tax & Multiple Tax System.

- 9) State the reasons for exemption for registration under GST.

- 10) Identify the Place of Supply for the following:

- Mr Raj (a supplier registered in UP having principal place of business at Noida, UP) asks Mr Dev of Ahmedabad, Gujarat to deliver 50 washing machines to his buyer Mr Bhagath at Jaipur, Rajasthan.

- Mr Subhash (Chennai) has leased his machine (cost Rs.8,00,000) to Mr Vivek (Hyderabad) for production of goods on a monthly rent of Rs.40,000. After 14 months Mr Vivek requested Mr Subhash to sell the machine to him for Rs.4,00,000, which is agreed to by Mr Subhash.

- 11) Write a short note on GST Rates on goods.

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