

(2021 Batch Onwards)

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**St Aloysius College (Autonomous)**

**Mangaluru**

**B.B.A. Semester VI – Degree Examination**

**April/May - 2025**

**BUSINESS LAW**

**Time: 2½ Hours**

**Max Marks: 60**

**PART – A**

**Answer any FIVE of the following.**

**(5x2=10)**

1. Define contract.
2. State any one difference between sale and agreement to sell.
3. Define coercion.
4. What are immoral agreements? Mention any two types.
5. State any two of objectives of EPA.
6. What is deficiency under Consumer Protection Act?
7. What is Environment Pollutant?
8. What are unfair trade practices?

**PART - B**

**Answer any FOUR of the following.**

**(4x5=20)**

9. Elaborate the case 'Ranganayakamma Vs Alvar Chetty'.
10. Write a note on person disqualified by law.
11. Explain discharge of contract by impossibility of performance.
12. Differentiate between conditions and warranties.
13. Briefly explain the Consumer Dispute Redressal Agencies.
14. Explain the type of pollution recognized under Environmental Pollution Act.

**PART – C**

**Answer any TWO of the following.**

**(2x15=30)**

15. What is a valid contract? Explain the various essential elements of valid contract.
16. What is breach of contract? Explain the remedies for breach of contract.
17. Who is an unpaid seller? Explain the rights of an unpaid seller.
18. Explain the salient features of Consumer Protection Act.

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**St Aloysius College (Autonomous)**

**Mangaluru**

**B.B.A. Semester VI – Degree Examination**

**April/May - 2025**

**INTERNATIONAL BUSINESS**

Time: 2<sup>1</sup>/<sub>2</sub> Hours

Max Marks: 60

**PART - A**

Answer any **FIVE** of the following.

(5x2=10)

1. State the meaning of International Business.
2. Mention any 4 advantages of technology to International Business.
3. How does TNCs differ from MNCs?
4. What is meant by lobbying?
5. Expand: TRIM, WTO, SAARC, BRICS.
6. Give the meaning of Ethnocentric Approach.
7. What is global supply chain management?
8. What is FDI?

**PART - B**

Answer any **FOUR** of the following.

(4x5=20)

9. Write a short note on global sourcing.
10. Write a short note on IMF.
11. Elucidate the features of Globalisation.
12. Elaborate the concept of Political- Economic system in International business.
13. Write a short note on Tariff barriers levied in International business.
14. Explain the reasons for emergence of International Business.

**PART - C**

Answer any **TWO** of the following.

(2x15=30)

15. Explain the various modes of entry into international business.
16. Elaborate on Trade Related Aspects of Intellectual Property Rights (TRIPS).
17. Explain the export procedure in detail.
18. Elaborate the key components of International Logistics and their significance in ensuring efficient cross-border trade. What are the major challenges faced by companies in managing international logistics?

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.A. Semester VI – Degree Examination  
April/May - 2025**

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Time: 2½ Hours

Max Marks: 60

Note: PV Table will be provided.

**PART – A**

Answer any **FIVE** of the following.

(5×2=10)

1. A ₹10,000 bond matures in 10 years and offers 8% coupon rate. The required rate of return is 10%. Compute the bond's value.
2. Write any two differences' between forward and futures contract.
3. Write any four money market instruments.
4. Market price ₹ 6,000

Call options

Strike price                      Premium

₹ 5,800

₹ 240

₹ 6,200

₹ 10

Find out Intrinsic value and Time value of call options.

5. Write any two assumptions of arbitrage pricing theory.
6. A security has a standard deviation of 1.9%. The correlation coefficient of the security with the market is 0.8 and standard deviation of the market is 1.2%, The return from government securities is 6% and from the market portfolio is 9 %. What is the required return on the security?
7. Write the meaning of liquid bees with regard to investments.
8. A mutual fund has an NAV of ₹ 40.20 in the beginning of the month. It distributed a dividend of ₹ 0.10 and capital gains of ₹ 0.16 during the month. The NAV at the end of the month was same at ₹ 40.20. Find out the monthly rate of return.

**PART – B**

Answer any **FOUR** of the following.

(4×5=20)

9. From the following data, calculate Beta of Hero Limited security.

year	Return on Hero Ltd. Security (%)	Return on NIFTY (%)
1	20	22
2	22	20
3	25	18
4	21	16
5	18	20

10. Explain the concept of efficient market hypothesis.
11. Write any five differences between fundamental and technical analysis.

Contd...2

12. The following data are available to you as a portfolio manager:

Security	Estimated return (%)	Beta
1	37	2.80
2	22	1.50
3	44	3.45
4	25	1.60
5	40	3.50
Market index	20	1.00
Govt. security	12	0.00

Determine which securities are undervalued/overvalued.

13. An investor buys a put option at a strike price of ₹60 for a premium of ₹12. The current market price of the share is ₹56. Find out the profit/ loss profile of the investor if the market price of the share is ₹36, ₹46, ₹52, ₹56, ₹60, ₹72 or ₹80, on the expiration date. What will be his position if he buys the call option?
14. Sun light Limited has a 11% bond with a face value of ₹100 that matures at par in 10 years. The bond is callable in 6 years at ₹ 115. It currently sells for ₹105. You are required to calculate yield to call and yield to maturity of the bond.

### PART – C

Answer any **TWO** of the following.

(2x15=30)

15. a. Write in detail the Dow theory contribution in determining stock market position. (10)
- b. Explain the factors influencing selection of investment alternatives. (5)
16. a. Nifty futures are tradable in multiple of 100 units. Initial margin is required at 20% for buyer and 25% for seller. Current level of Nifty futures is 8420. The settlement prices of NIFTY for next 4 days are 8480, 8520, 8400 and 8380 respectively. Find out the Mark to Margin and closing balance of margin on daily basis and also the net profit/ loss position in the last of an investor who buys the NIFTY contract and who sells the NIFTY contract. (8)
- b. Consider a portfolio of four securities with the following characteristics:

Security	weighting	$\alpha_i$	$\beta_i$	Residual variance ( $\sigma_{ei}^2$ )
1	0.2	3.0	2.5	350
2	0.1	1.5	1.5	480
3	0.4	-2.5	2.0	300
4	0.3	2.0	1.7	250

Calculate the return and risk of the portfolio under single index model, if the return on market index is 18 per cent and the standard deviation of return on market index is 15 per cent.

(7)

Contd...3

17. a. Three securities (A, B and C) and two common risk factors have the following relationship:

$$E(R_A) = (1.50)\lambda_1 + (0.80)\lambda_2$$

$$E(R_B) = (2.00)\lambda_1 + (1.50)\lambda_2$$

$$E(R_C) = (0.50)\lambda_1 + (1.40)\lambda_2$$

The risk premium is expected as  $\lambda_1=6\%$  and  $\lambda_2=5\%$ . Risk free rate is 8%. The three securities are currently selling for the same price of ₹300. No Dividend paid during the year.

The selling price of the securities forecasted for the year end is:

A: ₹ 350 B: ₹360 C: ₹365

Compute the expected return of the securities at the year-end based on their risk profile and evaluate whether the securities are correctly priced. (10)

b. Based on the following information, determine the Net Asset Value of a regular income scheme on per unit basis:

Particulars	₹Crores
Listed share at Cost (ex- dividend)	40
Cash in hand	03
Bonds and Debentures at cost	06
Of these, Bonds not listed and quoted	02
Other fixed interest securities at cost	08
Dividend accrued	01
Amount payable on Shares	8.5
Expenditure accrued	1.5
Number of units (₹10 face value)	0.4
Current realizable value of fixed income securities of face value of ₹10.	200
The listed shares were purchased when index was	1,500
Present index is	2,800
Value of listed Bonds and Debentures at NAV date	15

There has been a diminution of 25% in unlisted Bonds and Debentures. Other fixed interest securities are at cost. (5)

18. From the following information provided, evaluate the portfolio under-

a) Sharpe's ratio      b) Treynor's ratio      c) Jensen's ratio

Particulars	A	B	C	D	E	F
Beta	2.20	1.5	2.5	1.25	1.00	2.5
Return (%)	28	15	32	12	10	30
Standard deviation (%)	36	18	40	16	14	42

Risk free rate of return = 5%. Market return = 10%

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.A. Semester VI – Degree Examination  
April/May - 2025**

**ADVERTISING AND MEDIA MANAGEMENT**

Time: 2<sup>1</sup>/<sub>2</sub> Hours

Max Marks: 60

**PART – A**

Answer any **FIVE** of the following.

(5x2=10)

1. State two objectives of Advertising.
2. What is Sky Writing?
3. Define Advertising Program and its importance.
4. Mention two benefits of Organic Word of Mouth Communication.
5. Give the meaning of Selection of Agency in Advertising. What are its criteria?
6. State two roles of Advertising in the Economic Development of India.
7. Which company owns the Facebook app?
8. Define Event Management.

**PART - B**

Answer any **FOUR** of the following.

(4x5=20)

9. Write a note on the Roles of Advertising in the Social Development of India.
10. Explain the importance of Ethics in Advertising and its implications.
11. Briefly describe the types of Outdoor Advertisement.
12. List out factors affecting advertisement budget.
13. Briefly describe the different career paths in Public Relations.
14. List out the essentials of good advertisement copy.

**PART – C**

Answer any **TWO** of the following.

(2x15=30)

15. Justify the importance of Advertising in the Economic Development of India, defending its role in promoting economic growth and development.
16. Explain the different types of advertising media.
17. Propose a budget allocation plan for an Advertising Program, designing a strategy for optimizing advertising expenditure.
18. Explain the concept of Compensation Strategies in Advertising Agencies, synthesizing the different types of compensation models and their advantages.

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**St Aloysius College (Autonomous)**

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**B.B.A. Semester VI – Degree Examination**

**April/May - 2025**

**CULTURAL DIVERSITY AT WORKPLACE**

**Time: 2½ Hours**

**Max Marks: 60**

**PART – A**

**Answer any FIVE of the following.**

**(5x2=10)**

1. State any four components of diversity management.
2. What is flexible work arrangement?
3. State the different type of changes that can emerge through diversity.
4. Give the meaning of multiculturalism.
5. Give one difference between long-term orientation vs. short-term orientation.
6. State any four importance of cross-cultural management
7. State any one difference between skill and competency.
8. What is inclusive leadership?

**PART – B**

**Answer any FOUR of the following.**

**(4x5=20)**

9. Briefly explain any five features of diversity management.
10. Briefly explain the social psychological perspective on workforce diversity.
11. Elaborate the Kluckhöhn and Strodtbeck cultural dimensions model.
12. Give the meaning of workplace diversity training. Explain the different types of diversity training programs.
13. Briefly explain the impact of global demographic trend on diversity management.
14. Write a detail note on GLOBE study.

**PART – C**

**Answer any TWO of the following.**

**(2x15=30)**

15. Write a note on a) Dual-career couples b) Work-life balance c) Multi cultural teams.
16. Explain in detail the skills, competencies and factors affecting organizational assessment of multicultural employees.
17. Elaborate the concept of diversity, equity, and inclusion. Explain the various trends in diversity and inclusion.
18. Explain the techniques and dimensions of workforce diversity management.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.A. Semester VI – Degree Examination  
April/May - 2025**

**MARKETING ANALYTICS**

Time: 2½ Hours

Max Marks: 60

**PART – A**

Answer any **FIVE** of the following.

(5x2=10)

1. What is Data Mining?
2. What is Anomaly Detection?
3. State the meaning of Inferential statistics.
4. What is 'Sorting' in 'R'?
5. What is meant by Exploratory Data Analysis (EDA)?
6. What is a 'T-Test'?
7. State the meaning of Marketing Analytics.
8. State any two benefits of Exploratory Data Analysis.

**PART – B**

Answer any **FOUR** of the following.

(4x5=20)

9. What are the benefits of Marketing Analytics? Explain.
10. From the following information, relating to a customer of an OTT platform, predict consumer churn in the given scenario  
Age – 35 years  
Monthly Subscription Charges - ₹ 129  
Annual subscription Charges – ₹ 999  
Customer Satisfaction Score – 7

11.

Metric	Value
Total Members	1,000,000
Age Distribution (18-24)	40%
Age Distribution (25-34)	35%
Age Distribution (35+)	25%

The above table showcases the customer demographic data of Swiggy Ltd., Visualize the data given in the above table with the help of suitable graph and write inference by analysing the same.

12. Explain the methods of data mining.

13.

Week	Sales
Week 1	10,000
Week 2	12,000
Week 3	13,000
Week 4	15,000
Week 5	16,000
Week 6	16,000
Week 7	17,000

Calculate 3 weeks simple moving average and evaluate the weekly sales trend.

**Contd...2**

14. An Automobile Company wants to estimate sales for June if price of Vehicle is set at ₹18,00,000. Using Regression equation model. Find out estimated sales

Months	January	February	March	April	May
Price (in Lakhs)	10	12	14	16	15
Sales (Units)	45	35	28	20	25

**PART - C**

Answer any **TWO** of the following.

(2x15=30)

15. What are 'Lists' in 'R'? Explain the commonly used functions/arguments in 'Lists' data structures with suitable example.
16. Explain the CRISP-DM model for Data Mining in detail.
- 17.

Customer	Gender	Marital Status	Order Value (₹)	Order size (Qty)	Order Distance	Order Frequency (per week)
C1	M	Unmarried	300.00	5	5 KM	2
C2	F	Married	500.00	3	3 KM	1
C3	F	Unmarried	350.00	2	2 KM	3
C4	M	Unmarried	280.00	2	1 KM	3
C5	M	Married	620.00	5	5 KM	1
C6	F	Unmarried	415.00	3	3 KM	1
C7	F	Unmarried	235.00	1	1 KM	4
C8	M	Unmarried	350.00	2	4 KM	2
C9	M	Unmarried	150.00	3	3 KM	4

The above table presents Customer data of Zomato India Ltd.,

- From the data sets given above, draw summary table and calculate (i) Mean and (ii) Median values for Order Value, Order Size, Order Distance, Order Frequency and Weekly Order Value.
- Based on the information provided split-out the Weekly Order Value data-field.
- Visualize the demographic data with the help of suitable graph/s.

Extract insights based on the summary table and graphs.

18. Explain the following Bar Graph functions/parameters in 'R' with diagrams & examples.
- barplot()
  - col()
  - density()
  - width()

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**St Aloysius College (Autonomous)**  
**Mangaluru**

**B.B.A. Semester VI – Degree Examination**

**April/May - 2025**

**SOURCING FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Time: 2<sup>1</sup>/<sub>2</sub> Hours

Max Marks: 60

**PART – A**

Answer any **FIVE** of the following.

(5x2=10)

1. What do you mean by Intra company trading?
2. State the meaning of tendering.
3. Explain the meaning of Total Life Cycle Costs.
4. Give the meaning of weighted points system.
5. Expand CRISIL.
6. State the meaning of award criteria.
7. What do you mean by external sourcing?
8. Mention any two objectives of non-profit-organizations.

**PART - B**

Answer any **FOUR** of the following.

(4x5=20)

9. Explain the functions of Non profit organization.
10. Discuss the reasons for external sourcing.
11. Explain in detail the different approaches to sourcing.
12. Bring out any 5 differences between Primary Data and Secondary Data.
13. Explain the key legal requirements to consider when Sourcing from Not-for-Profit Suppliers.
14. Write a detailed note on any 2 of the Credit Rating Agencies in India.

**PART – C**

Answer any **TWO** of the following.

(2x15=30)

15. Explain the various sources of information on Potential Supplier's Financial Performance in detail.
16. Explain the Implications of International Sourcing.
17. Discuss the criteria for sourcing requirement from external suppliers in detail.
18. Explain the process of obtaining tenders and quotations in detail.

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**St Aloysius College (Autonomous)  
Mangaluru**

**B.B.A. Semester VI- Degree Examination**

**April/May - 2025**

**GOODS AND SERVICES TAX**

**Time: 2½ Hours**

**Max Marks: 60**

**PART - A**

**Answer any FIVE of the following.**

**(5x2=10)**

1. Write any four custom duties imposed on import of goods from foreign country.
2. Ms. Nivedya purchased a machine on 1-11-2022 for ₹ 40,00,000 on which GST was paid @ 18%. On 31-12-2024, she sold the machinery for ₹ 32,00,000. Determine the amount of GST reversible or GST payable by Nivedita at the time of sale of machinery.
3. Mr. Anil a dealer in Karnataka has treated the following transactions as turnover for the month of February 2025. Find out aggregate turnover for the purpose of GST.

Particulars	Amount (₹)
Supplied goods to Hyderabad	10,00,000
Job worker supplied goods to a dealer in Chennai at the instruction of the principal supplier	12,00,000
Export to Srilanka	14,00,000
Supplied goods to a dealer in Bengaluru	18,00,000
Supplied goods to Special Economic Zone, Delhi	10,00,000
Purchased from unregistered dealer of Mangalore	11,00,000

4. Expand GSTIN and CBIC.
5. State the meaning of casual taxable person.
6. Classify the following as Composite and Mixed Supply-
  - a. Supplied tooth brush with tooth paste.
  - b. Supplied Furniture with mat.
  - c. Supplied television with remote control.
  - d. Supplied books with binding cover.
7. Write any two reasons for GST registration cancellation done by the Assessing Officer.
8. Mr. Glen is a dealer registered in Mangalore send the goods to Mr. Cummins for delivery to Chennai. Determine the time of supply in different scenarios of the following:

Sl. No.	Date of removal of goods	Date of Issue of Invoice	Date on which payment is entered in the books of account	Date on which payment is credited in the bank account
1.	20 <sup>th</sup> August	21 <sup>th</sup> August	24 <sup>th</sup> August	25 <sup>th</sup> August
2.	12 <sup>th</sup> August	12 <sup>th</sup> August	10 <sup>th</sup> August	21 <sup>st</sup> September
3.	18 <sup>th</sup> June	10 <sup>th</sup> June	7 <sup>th</sup> June	15 <sup>th</sup> July
4.	3 <sup>rd</sup> August	2 <sup>nd</sup> August	2 <sup>nd</sup> August	19 <sup>th</sup> August

**Contd...2**

## PART - B

Answer any **FOUR** of the following.

(4x5=20)

9. Explain different types of supply.
10. Mr. Sathish a registered dealer in Maharashtra. The following information for the month of January 2025. Compute aggregate turnover, taxable turnover and GST payable.

Particulars	Amount (₹)
a. Supplied goods to a dealer in Bengaluru (GST rate 18%)	10,00,000
b. Supplied of goods to a dealer in Kerala (GST rate 12%)	4,20,000
c. Transferred of goods to a branch located in Chennai (GST rate 28%)	8,00,000
d. Export to Bangladesh (GST rate 18%)	8,00,000
e. Service provided to a trader in Madhya Pradesh (GST rate 12%)	7,00,000
f. Supply of goods to units of SEZ in Mumbai (GST rate 5%)	3,50,000
g. Supplied goods to a job worker located in Hyderabad for further processing (GST 5%)	20,00,000
h. Purchased goods from unregistered dealer of Rajasthan (GST 12%)	1,00,000
i. Job worker supplied goods to a dealer of Karnataka at the instruction of the supplier (GST 12%)	28,00,000

11. Determine the duty payable by Mr. Murali from the following details:
- Assessable value of imported goods ₹ 40,00,000
  - Basic customs duty payable @ 10%.
  - Goods liable for payment of anti-dumping duty 15%.
  - Compensation cess @ 30%.
  - IGST @ 28%.
12. Sunrise Ltd. has its Head office at Mangalore and has 4 branches at West Bengal, Maharashtra, Andhrapradesh and New Delhi. It seeks the services of Glen advertising agency based at Bengaluru for advertising its products. The advertising agency raises the bill which includes GST amounting to ₹ 7,00,000 on the head office.
- The turnover of head office and other branches were as follows:
- Mangalore - ₹ 11,00,000 (Head Office)
  - West Bengal - ₹ 12,00,000
  - Maharashtra- ₹ 7,00,000
  - Andhrapradesh- ₹ 16,00,000
  - New Delhi- ₹ 6,00,000
- Compute the distribution of Input Tax by the Mangalore Head office.
13. Write in detail the objectives of levying GST on goods and services.
14. Ms. Madhuri is a small-scale dealer in Karnataka, furnished the following details for the year 2024-2025.

	Particulars	Amount ₹
1.	Supplied food and drinks to college canteen, Mangaluru	12,00,000
2.	Goods supplied to a Job worker at Kerala.	15,00,000
3.	Supplied nil rated goods to a dealer in Chennai.	3,00,000
4.	Supplied Pan masala to a dealer in Mangaluru	5,00,000
5.	Supplied Hangyo ice cream to a dealer in Mangaluru.	30,00,000
6.	Purchased goods from an unregistered dealer in Chennai	20,00,000
7.	Manufactured ice cream under 'Dolly' Brand and sold to a dealer in Mangaluru	25,00,000
8.	Supplied products which are exempt from tax in Udupi	10,00,000

Is Ms. Madhuri eligible for composition levy scheme? Justify your answer.

Contd...3

## PART – C

Answer any **TWO** of the following.

(2x15=30)

15. a. Explain the functions of GST council. (5)
- b. From the following information find out place of supply by providing appropriate justification. (5)

1.	Mr. Manish Malhotra, a makeup artist at Mumbai, goes to Bengaluru, Karnataka for doing the makeup of Ms. Madhuri, a Bollywood actress based in Delhi.
2.	Mr. Warner is working in an MNC in Bengaluru. He has been transferred to Pune. He hired the services of "Movers and Packers" to shift his household goods from Bengaluru to Pune.
3.	Mr. Vinod is travelling to Mumbai via train. The train starts at Delhi and stops at certain stations before Mumbai. Vinod boards the train at Vadodara (Gujarat) and promptly purchases lunch on board. The lunch had been boarded in Delhi.
4.	Mr. Maxwell of Mysore supplied services to Mr. Suresh of Delhi (An Unregistered dealer) with no proper address record.
5.	Roy Steel Ltd. of Uttar Pradesh, Purchased building from Bhandari Builders, Mangaluru, Karnataka. Building Includes pre-fixed furniture.

- c) Write when a dealer must register for GST. Explain the importance of GST registration. (5)
16. From the following information, you are required to calculate assessable value and GST payable of Ms. Smriti of Karnataka.

The sale price of ₹ 4,50,000 does not include the following

Particulars	Amount ₹
Pre-delivery inspection charges	10,000
Publicity expenses	25,000
Packing Cost	15,000
Cost of special packing	5,000
Material purchased (Inclusive of GST @ 5%)	10,500
Import of raw materials from New Zealand (excluding BCD @20% and IGST @12%)	80,000
Service received from Goods Transport Agency (GST @12%)	40,000
Raw materials purchased from an unregistered dealer of Udupi, Karnataka (GST @5%)	1,00,000
Design and Development Charges	5,000
Royalty Charges	4,000
Advertising charges	14,000
Servicing charges	5,000
Selling expenses	25,000
Installation and erecting expenses	6,000
Insurance cost	5,000
Transportation charges	6,000
Taxes, Duties, cess, fees and charges	4,000
Incentives paid to sales personnel	5,000
Warranty expenses	3,000
Cost of non-returnable container	25,000

Along with the machine, accessories supplied worth ₹ 60,000 which are not naturally bundled. GST rate on accessories 28%.

Ms. Smrithi sold the machine to Mr. Jadeja a registered dealer in Bandra, Mumbai at a profit of 20% on cost. The rate of GST on such sale is 18%.

Contd...4

17. Mr. Green, a registered dealer of Chennai submits the following information for the month of April 2024  
(ECL balance at the end of March 2025 is: CGST ₹70,000, SGST ₹ 60,000, IGST ₹ 40,000)

Particulars	₹	Rate of GST
<b>Details of Purchases:</b>		
a. Raw-materials 'A' purchased from another state	10,00,000	28%
b. Raw-materials 'B' purchased within state	20,00,000	18%
c. Raw material 'C' imported from USA (including BCD @ 15% and IGST 12%)	22,40,000	12%
d. Raw-material 'D' purchased within the State from a dealer who opted for composition scheme	5,00,000	5%
e. Raw-material 'E' purchased from a SEZ in Bengaluru	10,00,000	12%
f. Purchased raw material from Unregistered dealer of Mumbai	14,00,000	18%
<b>Details of Sales:</b>		
a. Sales of goods to a dealer in Chennai.	50,00,000	5%
b. Supply of goods to a to a person of Hyderabad, who opted for composition scheme	75,00,000	12%
c. Goods sold to an unregistered dealer in Mangalore	15,00,000	18%
d. Sale of goods to a dealer in Gujarath.	20,00,000	28%
e. Exported goods to Srilanka	12,00,000	5%
f. Sale of goods to SEZ in Bengaluru	2,00,000	18%

18. Rainbow color labs has imported a new film processing unit from Konica, Singapore. Find out Assessable value and Duty payable

Particulars	Amount (USD) \$	Amount (₹)
Cost of machine	\$ 70,000	
Cost of spare parts and accessories	\$ 1000	
Packing charges (including durable packing \$ 50)	\$ 600	
License fees payable to Konica Japan	\$ 6,000	
Air freight	\$ 900	
Insurance amount cannot be ascertained		
Cost of transportation till Airport of exporter	\$ 1000	
Installation charges payable to Konica India, Bangalore		₹ 25,000
Commission paid to the exporter's agent	\$ 150	
Importer sent some materials to exporter to be used in the manufacturing process		₹ 80,000
Freight from Delhi airport to the business premises of importer		₹ 10,000
Commission paid to the importer's agent		₹ 45,000
Date of entry inwards 02.02.2025, Exchange rate 1\$ = ₹105		
Date of submission of bill of entry 30.01.2025, Exchange rate 1\$ = ₹110		
BCD-10%, IGST-28%, Safeguard duty @20%		

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