



**SINDHI COLLEGE**

# SINDHI COLLEGE

(Arts / Commerce / Management / Science)

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Permanently affiliated to Bengaluru City University & Re - accredited by NAAC B ++ ( CGPA 2.98 )  
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## ASSESSMENT BOOK

2021 - 2022

Student Name : Purvi Raj BS Reg. No. : V181P21M0050

Class : BBA Section : \_\_\_\_\_ Semester II<sup>nd</sup>

Subject : English

Signature of the Student

Signature H.O.D.

Signature of Faculty

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## Assignment - 1

1. What message does the poet give to his Country Men in the poem?

Ans: The poem is concerned with India's freedom struggle. Tagore calls out to the Motherland to free from Fagrc, from the shackles of oppressions, from fear of the outsiders. The reader experiences the weight of colonial powers from which Tagore's patriotism temulates this poem as he decries the "Mastue" beneath whom his "motherland" serves as a "puppet" - but in truth as a slave. Freedom is where the mind is without fears. Tagore's "Freedom" is set in the political scenario of Indian under British. The call for urgency of freedom is evident throughout the poem, and this call for freedom is evident throughout the poem, and this case for freedom is demanded through various images of colonized India. India was under various imperial powers, India was a colony not only Britain but also to earlier colonizers like the Dutch, French and Portuguese.

India is compared to an old women, the mother-land, who has tend due to the burden of age-old custom and social crisis she is carrying. Due to the continuous overpowering of foreign powers, her back is breaking. In the following lines, India is even compared to be a coilboat, aimlessly floating and also to a puppet dancing to the instructions of a thoughtless master.

Freedom is a Patriotic poem by Tagore, The

Bond of Bengal, he brought fame by being the first non-European to get the Nobel prize in literature in 1913, especially by his outstanding book 'Gitanjali'. In the poem 'Freedom' he expressed his hopes and vision for his Motherland, India. In the poem "Freedom" he was an outspoken supporter of Indian independence from Britain and wanted the end of the British Raj, which is the theme of the poem "Freedom".

The first wish he has for India is Freedom from fear. He believes that his countrymen's fear is to blame for her plight as a slave. In the first two lines of the poem, he refers to India as the "motherland" and expresses this desire for India to be free of fear. His use of alliteration, or the repetition of the 'F' sound in the first line, emphasises the agency of his call for India's independence. The word "freedom" appears several times throughout the poem to express the poet's deep desire for his country to be independent.

The second wish he has for his motherland to be free of the weight of senseless, illogical, and orthodox beliefs and traditions that prevent her from seeing the future. In the third line, he expands on the image of India as an ageing mother, wishing for her to be free of the "burden of the ages", referring to the yoke of English control over India. Under the weight of colonialism, the elder woman who represents India tends her head, tends her back, and

closes her eyes.

Tagore describes how blinding her eyes prevents India from seeing the future or imagining a brighter future for herself. Instead of thinking about the future, India sleeps with what Tagore refers to as "shackles of slumber", or time spent not thinking about it. Instead, India is fastening herself "in nights stillness", implying that the country is committed to its colonial past and current situation. The country "dis trusts the star that speaks of truth's adventurous paths", which means that it does not look around in its darkness (represented by nights) and imagine a brighter future for itself as an independent country.

His third wish for India is for her to overcome her fear of taking risks; he wants her motherland, her fear of taking risks; he to dare to walk on the adventurous path; he also wants her not to place too much faith in an uncertain destiny; and to not place control of her forward movement in the hands of narrow-minded and heartless people.

His final wish for her motherland is to be free of the humiliation of living as a slave in the hands of foreign invaders. When Tagore asks for "liberation from the anarchy of destiny", he means that he does not want his country to simply blindly and passively follow the fate that has been assigned to it, and he compares this fate, or destiny, to a sailboat that must follow winds blowing in every direction.

and that is captained by an unerring hand. This is a metaphor in which his country is compared to a sailboat following uncertain winds with an unerring person at the helm.

He wants her to stop acting like a puppet, whose every move is dictated and controlled by the show's master. He wishes for her motherland to be able to live freely, making her own decisions and shaping her own destiny and shaping her own destiny. Then Tagore asks for freedom from India because he lives in a "puppet's world", referring to a world in which India is controlled by other countries and forces in the same way that a puppet is controlled by a puppeteer. The movements are orchestrated through "brainless wires", implying that England controls India without thinking and by adhering to "mindless habits", or customs followed without reason. In this extended metaphor comparing India to a puppet show, figures, who are clearly Indians, wait obediently just to follow the master of the show, meaning their English masters. Therefore, the Indians live "a mimicry of life", meaning an inauthentic life controlled by others.

Q. Explain how Meena Bhardwaj's Ventures proved to be a cut above the rest.

A. BIBA:

BIBA is the most loved ethnic fashion brand in India. BIBA Apparel Private Limited, the Indian fashion giant, stands there to its name. The brand has been dressing and embellishing demure maidens from every corner of India since 1986. Contemporary ethnic fashion at affordable price is Biba's commitment to fashion enthusiasts. The word "Biba" is a Punjabi endearment for a young and pretty girl. It implies sublime qualities. Compelling Mrs. Meena Bhardwaj, the founder of Biba, to use the name for the line of Salwar, Kameez, and Dupattas that she launched in 1986. Today, the mix-and-match Range has a very contemporary sensibility, and the Salwar Kameez range is very contemporary sensibility, and the Salwar-Kameez range is very ethnic, defined by an Indian crafted look, hand block prints, and vegetable dyes. Indian handlooms with traditional embroideries and other techniques are applied in producing the garments. Unstitched suits and a festive collection for two-to-12-year-old girls cater to full demands of a woman. Biba pioneered Bollywood merchandising in India by providing customers for Na Tum Jan Na Hum in which it covered ten more projects, including blockbusters such as Dard, Huchuk and Bagban.

Started her business at home:

Meena Bindra started her business at home. She used to design a cloth and sell it informally. As she got eight thousand rupees, she first hired a tailor and buy some fabric. She used to sell the clothes in reasonable price. Meena then started selling the clothes from home. And every cloth used to get sale with her first sale. She made a profit of Rs. 2000. with this profit she had brought more fabrics. The business which she was doing was not a strict business. It was easy-going atmosphere. The friend nature of meena always used to win the heart of her customer. She never consider her customer as a customer. She always considered them her friend.

Popularity:

The popularity was rising. Meena's fabrics were getting famous among women. The popularity was rising and meena was deciding to create her own brand. "Once I started supplying outside, I needed a name for my bill book. So she decided name her brand called "BIBA". Time has come where retailers use to keep the bill of large order. They were ordering 100 fabrics with different design.

### Her Elder Son:

Her elder son Sanjay had just graduated in B.com. He was interested in helping her mom in business. But Meena insisted not to involve in her business. Instead she advised to study MBA and know more about business and join BIBA, and handle the most tiring part of business. He was handling labours, taking orders, keeping accounts etc. Meena acknowledged her elder son as an asset. The business was rising with turnover of ₹ 8-10 crore. Every month they have sold more than 2000 fabrics. This led to a huge expansion.

### Younger Son's:

The turning point of BIBA was when her younger brother had joined BIBA graduating from Harvard University in 2002. At that time the turnover is more than 25 Crore. Her younger son Siddharth has made a clear vision to own their own outlets. They have built their first outlet where they have made a profit of ₹ 12 Lakh per month. Siddharth was to handle Management and Funding. By the time of 2012 the Revenue of BIBA reached ₹ 300 crore. Keshore Biyani has bought the stake of 10% in BIBA for 110 crore. And in 2010 Sanjay Bindra left BIBA and started his own business called Seven Fast.

### Why BIBA was a Successful Business:

At that time there were no ready-made Salwar-Kameez and BIBA was the only industry who



were selling steady - made - salwar - kameez.

Another point BIBA was always selling their product and this is one of the reason they are successful are:

- 1) Low cost.
- 2) Good Quality.
- 3) Delivery in time.

Present and Future:

Today BIBA is producing more than 80,000 Fabrics. The annual turnover of BIBA Apparel is estimated at Rs. 600 Crores. Today in terms of product line they have launched 'Biba Girls' - an ethnicwear collection for 2-12 years old girls. There are also plans to launch 'Unstitched Fabrics' in a big way selling it every month.

3. How does Chaplin acknowledge the influence of his mother in his childhood?

A:- Charlie Chaplin always cited his own mother as a great inspiration on both his performance techniques and her outlook on life. Hannah was a singer and character comedienne in the British music halls with the stage name of "Lily Harley" and she did enjoy some success. Sadly her career was played on and off by ill health, and it was when her voice failed during one particular performance that the younger Chaplin, at the age of five, got his first taste of performance. He went on as an impromptu replacement. Her health continued to decline and she found herself making a poor living as a seamstress and was eventually put into a mental hospital. She would suffer from mental illness for the rest of her life.

Even during the poverty-stricken days, Hannah Chaplin was remembered to have brought endless gaiety and pleasure to her children, she would bring them small treats, sing and dance her old music hall numbers and act out plays to them.

Charlie Chaplin attributed his own success as a pantomimist to his mother's gifts for mimicry and observations, Hannah Chaplin is a great model for shaping the talents of her son.

Chaplin should be considered the greatest influence of the film industry in the 1920's because of his fame in silent film, his career as a director, his controversial satire, and the popularity of the tramp. When one thinks of silent films most likely that person thinks about Charlie Chaplin.

Chaplin left behind an outstanding legacy and shaped the film industry as well as helped Hollywood spread in wings world wide. He changed the perception of comedy and transformed comedy from being a side-kick to one of the most essential components in cinema.

He inherited her singing talent, her acting skills and her ability to bring magic into other people's world.

## ASSIGNMENT-2

2. Change from direct to indirect speech

1. I said to him, "Let us go out for a walk."  
→ I suggested him that we should go out for a walk.
2. The invigilator called out, "Time is up! stop writing Everybody."  
→ The invigilator announced that the time was up for the candidates to stop writing.
3. He said, "Be quiet and listen to my words."  
A. He ordered to be quiet and listen to his words.
4. I intimated him, "I will meet you tomorrow."  
→ He said that he will meet him the next day.
5. Rama replied, "I cannot go to office since I am suffering from fever."  
→ Rama said to me, "I am suffering from fever."
6. My friend told me, "We have been living here for the last five years."  
A. My friend told me, "He has been living here for five years."
7. He asked us, "Why are you sitting there doing nothing?"  
A. He asked us why we are sitting about there doing nothing.
8. Rahul said, "I have done my home work."  
A. He said that he had done his home work.

9. My teacher often says to me. "If you do not work hard, you will fail."

A. The teacher often says to me that if I don't work hard, I will fail.

10. Manju says. "I like playing games."

A. Manju said that he likes playing games.

11. Vidya said to her classmates. "Let me do my sums, please."

A. She said to her classmates let me do my sums please.

12. Rajeev said, "Good heavens! What a disaster!"

A. Good heavens! What a disaster! Rajeev said.

13. Get out of the class, "shouted Mr. Rao."

A. Mr. Rao shouted to get out of the class.

14. "Stay where you are son! I am coming down," Gregory said.

A. Gregory instructed to his son that stay where he is! I am coming down.

15. Dinesh says. "Mehesh get up in the morning."

A. Dinesh told Mehesh to get up in the morning.

16. Narayan said to her. "Do you like my idea?"

A. He asked her if she liked his idea!

17. Raju said to Ravi, "Did you meet my Brothers on your way to school?"

A. Raju said Ravi to meet my Brother on his way to school.

18. The teacher said to Yashu, "Stand up on the bench."  
→ The teacher ordered to stand up on the bench.
19. The beggar said to the old lady. Give me something to eat.  
→ The poor beggar asked give me something to eat.
20. The girl said, "Hurrah we have won the match."  
→ She exclaimed in the joy that they had won the match.
21. Rama said, "I am very busy now."  
A Rama said that he was very busy at that time.
22. "I know her address," said Gopi.  
A Gopi said that she knew her address.
23. German is easy to learn." She said.  
A She said German was easy to learn.
24. Where do you live? asked the police.  
A The police enquired the boy where he lived.
25. Call the first witness, "asked" the judge.  
A The judge commanded to call the first witness.
26. Lavanya said, "How clever I am!"  
→ Lavanya exclaimed how clever she was.
27. Sudha said, "What a lot of food there is to eat!"  
→ Sudha expressed with surprise that there was a lot of food to eat.
28. Madhavi said to me, "I waited for you here today."  
A Madhavi told me that she waited for me there that day.

### Assignment - 3.

2. Change the following sentences into passive voice.

1. The hunter killed the lion.

A. The lion was killed by the hunter.

2. Someone has cleaned the windows.

A. The windows have been cleaned by someone.

3. They called off the meeting.

A. The meeting was called off by them.

4. They will send him away to school.

A. He will be sent away to school.

5. They saw him in Dore.

A. He was seen in the Dore.

6. They haven't changed anything in this room.

A. Anything hasn't been changed by them in this room.

7. I realised that they had misunderstood my idea.

A. I realised that my idea had been misunderstood.

8. We will deliver your parcel as soon as possible.

A. Your parcel will be delivered as soon as possible.

9. Sam is washing the car.

A. The car is being washed by Sam.

10. They are going to plant trees.

A. Trees are being planted by them.

~~Handwritten scribbles in red ink on the left margin.~~





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## ASSESSMENT BOOK

2021 - 2022

Student Name : Keerthana's Reg. No. : C2017874

Class : B.COM Section : 'C' Semester IV

Subject : GST

Signature of the Student

Signature H.O.D.

Signature of Faculty

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26/8/22  
Friday

DATE	/	/
PAGE		

## GST Assignment

### - Input Tax Credit:-

- ① Komalesh a dealer submits the following information in relation to manufacture and selling of drilling machine. compute the net GST liability from the following information:-
- i) Import of raw-materials (excluding 10% of BCD on import and 12% of IGST) ₹2,40,000.
  - ii) Raw materials purchased from Karnataka (including CGST at 14% and SGST @14%) ₹2,81,600.
  - iii) Raw materials purchased from Goa including IGST @5% ₹63,000.
  - iv) Subsidy received from an NGO which was directly related to price of the goods ₹13,000.
  - v) penalty levied by Mr. Sathish for delayed payment ₹575
  - vi) Subsidy received from central Government which was directly linked to the price of the product ₹34,000.
  - vii) Additional incentives paid to the employees of sales department ₹5,000.
  - viii) Warranty charges ₹8,500
  - ix) Manufacturing expenses ₹6,000.
  - x) Service received from a registered dealer to manufacture a machinery rate of GST applicable

to these services 12% ₹23,000.

Along with the machine he supplied 3 different components at a fixed price of ₹25,000 each. Of these components are not naturally bundled with the supply of the machine. The GST rate of the three products is 5%, 12% and 28% respectively. Mr. Komalesh sold the machine to Mr. Umesh a registered dealer in Delhi at a profit of 15% on the cost of product and the rate of GST on such sales is 18%.

Souli-

calculation of Transaction value

particulars	₹
• Import of raw materials (excluding 10%)	2,40,000
• Raw materials purchased from Karnataka (excluding GST) $(2,81,600 \times 100/128)$	2,20,000
• Raw materials purchased from Goa (excluding GST) $(63,000 \times 100/106)$	60,000
<u>Add:-</u>	
• Subsidy received from an NGO which was directly related to price of the goods.	13,000
• Additional incentives paid to the employees	5,000
• warranty charges	8,500
• Service received from a dealer.	23,000

• Manufacturing exp	6,000
• Subsidy received from central government	Exempt
Total cost	5,99,500
Add: profit margin of 15% on cost ( $5,99,500 \times 15\%$ )	89,925
cost of materials supplied	6,89,425
Add: Late fee	575
Sub Total	6,90,000
Add: components supplied	75,000
Transaction value $\rightarrow$	7,65,000

### Calculation of GST payable

particulars	CGST	SGST	IGST
<u>Output tax payable:</u>			
Sales made to Umesh	-	-	2,14,200
(A)	-	-	2,14,200
<u>Input tax credit:</u>			
Imported ( $2,64,000 \times 12\%$ )	-	-	31,680
purchased within state	30,800	30,800	-
purchased from Goa	-	-	3,000
Service received to manufacture	1,380	1,380	
(B)	32,180	32,180	34,680
Excess (A-B)	(32,180)	(32,180)	1,79,520
less: Inter head Set off	32,180	32,180	(64,360)
Balance to be payable in electronic credit ledger $\rightarrow$	NIL	NIL	1,15,160

- Q) Ms. Suathi a dealer submits the following information in relation to manufacture and selling of drilling machine. Compute the net GST liability from the following information:
- i) Import of raw-materials (excluding 10% of BCD on import) Rate of IGST @ 5% ₹ 1,40,000.
  - ii) Raw materials purchased from Karnataka (including CGST at 14% and SGST @ 14%) ₹ 5,12,000.
  - iii) Raw materials purchased from Kerala excluding IGST @ 5% ₹ 40,000.
  - iv) Subsidy received from an NGO which was directly related to price of the goods ₹ 13,000.
  - v) Manufacturing expenses ₹ 3,800.
  - vi) Subsidy received from central government which was directly linked to the price of the product ₹ 14,000.
  - vii) Additional incentives paid to the employees of sales department ₹ 3,000.
  - viii) warranty charges 9,600.
  - ix) Exempted services charged received in connection with the manufacture ₹ 15,000.
- calculation of T.V Ms. Suathi sold the machine to Ms. Preethi at a profit of 15% on the cost of production and the rate of GST on such sales is 18%.

Sol: calculation of T.V

particulars	₹
• Import of raw materials (1,40,000 + 10%)	1,54,000
• Raw materials purchased from Karnataka (5,12,000 × 100/128)	4,00,000
• Raw materials purchased from Kerala (Excluding IGST)	40,000
<u>Add:-</u>	
• Subsidy received from an NGO	13,000
• Manufacturing exp	3,800
• Additional incentives paid	3,000
• Warranty charges	9,600
• Exempted services received.	6,600
• Subsidy received from central govt.	<u>Exempted</u>
Total cost	6,30,000
<u>Add:-</u> profit margin of 15% on cost (6,30,000 × 15%)	<u>94,500</u>
• cost of materials supplied	7,24,500
<u>Add:-</u> components supplied	<u>45,000</u>
T.V →	<u><u>7,69,500</u></u>

→

### Calculation of GST payable

particulars	CGST	SGST	IGST
<u>output tax payable:-</u>			
Sale of machine within the state (7,69,500 × 9%)	69,225	69,225	-
(A)	69,225	69,225	-
<u>Input tax credit:-</u>			
• Import of raw materials	-	-	7,700
• Raw materials purchased from Karnataka	56,000	56,000	-
• Raw materials purchased from Kerala.	-	-	2,000
• Exempted service	-	-	-
(B)	56,000	56,000	9,700
Excess (A - B)	13,225	13,225	(9,700)
Less: Inter head set off IGST (9,700)			9,700
Excess balance →	3,525	13,225	NIL

#### Note:-

Accessories supplied are naturally bundled hence its falls under composite supply and taxable @18%.

- ③ prutham, a dealer furnished the following details for the month of July, 2018.
- i) Inputs purchased from a dealer within the state from registered dealer at 5% GST ₹1,50,000.
  - ii) Inputs purchased from a dealer who opted for composition scheme (the rate of GST applicable to this product is 18%) ₹3,00,000.
  - iii) Inputs purchased from a dealer in Chennai at 12% GST ₹15,00,000.
  - iv) Inputs purchased within state and these goods are exempt from GST ₹5,00,000.
  - v) Capital goods procured from other state during the month at 28% GST ₹10,00,000.
  - vi) Finished goods sold within the state at 18% GST ₹3,00,000.
  - vii) Goods sold to a dealer in Kolkata at 5% ₹10,00,000.
  - viii) GST Goods sold to a unit of SEZ in Tumkur state of GST applicable is 5% ₹3,00,000.
  - ix) Goods sold to unregistered dealer in Karnataka at 28% GST ₹5,00,000.
  - x) Goods sold to a dealer in Bangalore ₹6,00,000.
  - xi) Goods sold to a dealer who opted for composition scheme at 5% GST, ₹2,00,000.
  - xii) GST paid on capital goods 12%.

compute the total tax liability under the GST law.



Souli

calculation of GST payable

particulars	CGST	SGST	IGST
<u>output tax payable:-</u>			
• finished goods within state (3,00,000 × 9%)	27,000	27,000	-
• Goods sold to a dealer in Kolkata (10,00,000 × 5%)	-	-	50,000
• Goods sold who opted for composition scheme (2,00,000 × 2.5%)	5000	5000	-
• Goods sold to SEZ (3,00,000 × 0%)	-	-	-
• Goods sold to a dealer (exempted)	-	-	-
• Goods sold in Karnataka (5,00,000 × 14%)	70,000	70,000	-
(A)	<u>1,02,000</u>	<u>1,02,000</u>	<u>50,000</u>
<u>Input tax credit:-</u>			
• purchased within state (1,50,000 × 2.5/100)	3,750	3,750	-
• purchased who opted for composition scheme	-	-	-
• Goods purchased from Chennai	-	-	-
• Goods purchased within the state (exempt from GST)	-	-	-

• capital goods purchased from other state  
 $(10,00,000 \times 28/100) = 2,80,000$

$1/60 = 4,667 \times 23,00,000/29,00,000$	-	-	3,701
(B)	3,750	3,750	3,701
Excess (A-B)	98,250	98,250	46,299
Less :- Interhead set off	-	-	-
Excess balance	98,250	98,250	46,299

Note :-

The dealer who opted for composition scheme should not charge GST even though the rate of GST is provided in the schedule and no ITC is available on this purchase.

Good  
~~25% ITC~~  
 25% less from