

CASE SCENARIO - 1 :

Day & Night Pvt. Ltd. of Dehradun, Uttarakhand, a regular GST registered supplier of taxable as well as exempted goods, provides the following details :-

- (i) The aggregate turnover (all Intra-State) of goods exceeded ₹ 20 lakhs on 29th July 2023 and ₹ 40 lakhs on 16th August 2023. It submits the application for registration on 30th August 2023. Registration certificate is granted to it on 08th September 2023.
- (ii) It has entered into a contract with Rumali Ltd. of Nainital, Uttarakhand on 10th September 2023 for supply of taxable goods worth ₹ 15 lakhs and received payment on 12th September 2023. The goods were to be delivered on 25th September 2023 but it removed the goods from its factory on 24th September 2023.
- (iii) It has opted monthly filing of GSTR 3B return and filed GSTR 3B return for the month of September 2023 on 19th December 2023. The prescribed due date to file the said GSTR 3B return was 20th October 2023. The amount of net GST payable in cash on supplies made for said September month work out to be ₹ 56,000 which was paid on 19th December 2023.

Based on the information given above, choose the correct answer for the following question no. 1 to 3 :-

1. The effective date of registration under CGST Act, 2017 of Day & Night Pvt. Ltd. is :
(A) 29th July 2023
(B) 29th July 2023
(C) 30th August 2023
(D) 8th September 2023

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Hussin A.Rothana



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web game details in this 3d game you will be helping grandma to rob a bank do not be fooled by her looks though she looks

like a sweet grandmother she is an old known thief your task is to help her in committing crimes so you must destroy anyone in her way category action adventure added on 16 feb 2014