

CA Inter CMA - Version 3 Batch

Chapter 2 : Material Cost : Q. 49 - Page 57

**Query :** In the answer, GST is added to the landed cost.

However, in absence of information it should be treated as credit is allowed and hence it should not be added to the landed cost.

**Solution :**

Your observation is correct.

There is a typing error in the question itself.

In the **question**, below the data of Chemical C : 2,000 kg. @ Rs. 4.75 per kg.

Please write : GST [**Credit not allowed**].

Now the answer will be correct.