

1) Rajat purchases a wrist-watch costing ₹540. The rate of tax is 8%. Find the total amount paid by Rajat for the watch.

Ans) Cost of the watch = ₹540

$$\begin{aligned} \text{Sales Tax} &= 8\% \text{ of } 540 \\ &= \frac{8}{100} \times 540 = \frac{216}{5} = 43.20 \end{aligned}$$

$$\begin{aligned} \text{Amount to be paid} &= 540 + 43.20 \\ &= 583.20 \end{aligned}$$

2) Ramesh paid ₹345.60 as tax on a purchase of ₹3,840. Find the rate of tax.

Ans) Sales Tax = ₹345.60

Amount of purchase = ₹3840

$$\text{Rate of Sales Tax} = \frac{\text{Sales Tax} \times 100}{\text{Amount}} = \frac{345.60 \times 100}{3840}$$

$$= \frac{34560 \times 100}{100 \times 3840} = 9\%$$

3) The price of a washing machine, inclusive of Tax, is ~~₹10,000~~ ₹13,530/-. If the tax is 10%, find its basic (cost) price.

Ans) Let the basic CP be 100

$$\text{Sales Tax} = 10\% \text{ of } 100 = ₹10$$

$$\text{Amount} = 100 + 10 = 110$$

If amount is 110 then basic CP = ₹100
 If amount is 1 then basic CP = $\frac{100}{110}$

If amount is 1230 then basic CP = $\frac{100}{110} \times 1230$
 $= 1118.18$

4) Sarita purchases biscuits costing ₹158 on which the rate of tax is 6%. She also purchases some cosmetic goods costing ₹354 on which the rate of tax is 9%. Find the total amount to be paid by Sarita.

Ans) Sarita purchases biscuits costing = ₹158
 Sales tax 6% then sales tax = $\frac{158 \times 6}{100} = 9.48$

Amount with S.T. = $158 + 9.48 = 167.48$

CP of cosmetic goods = ₹354

Rate of sales tax = 9% = $\frac{354 \times 9}{100} = 31.86$

Amount with S.T. = $354 + 31.86 = 385.86$

Amount to be paid by Sarita = $167.48 + 385.86$
 $= ₹553.34$

5) The price of a T.V. set inclusive of tax of 9% is 13,407. Find its marked price. If tax is increased to 13%, how much more does the customer has to pay for the T.V. set?

Ans) Let MP be 100

Sales tax = 9% of 100 = ₹9

Amount = $100 + 9 = 109$

If amount is 109 then MP is 100

If amount is 1 then MP is $\frac{100}{109}$

If amount is 13407 then the MP is $\frac{100}{109} \times 13407$

$$= \frac{100}{109} \times 13407$$

$$= 12300$$

$$MP = 12300$$

∴ T = 13% of 12300

$$= \frac{13}{100} \times 12300$$

$$= 13 \times 123 = 1599$$

$$\text{Amount} = 12300 + 1599 = 13899$$

More amount to be paid \rightarrow 13899

$$- 13407$$

$$492$$