

1) a) Cost of watch = ₹ 540  
Rate of Sales Tax = 8%.

∴ Amount of Sales Tax =  $540 \times \frac{8}{100}$

=  $\frac{4320}{100}$  = ₹ 43.20

Total amount of watch = ₹ 540 + 43.20  
= ₹ 583.20

2) (a) Purchase = ₹ 3840  
Sales-tax = ₹ 345.60

$$\therefore \text{Percent of sales tax} = \frac{345.60 \times 100}{3840}$$

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

3) (a) S.P of Machine = ₹ 13,530  
Sales tax = 10%

$$C.P = \frac{S.P \times 100}{(100 + \text{Rate of sales tax})}$$

$$= \frac{13,530 \times 100}{110} = 12,300$$

4) Cost of biscuits = ₹ 158  
rate of tax = 6%.

$$\begin{aligned} \text{Amount} &= \frac{158 \times 6}{100} = \frac{948}{100} = \text{₹ } 9.48 \end{aligned}$$

Cost of cosmetic goods = ₹ 354  
Rate of tax = 9%.

$$\text{Amount} = \frac{354 \times 9}{100} = \frac{3186}{100} = \text{₹ } 31.86$$

$$\text{Total} = (158 + 9.48) + (354 + 31.86) = \text{₹ } 553.34$$

5) a) Price of T.V = ₹ 13,407  
Rate of sales tax = 9%

let marked price =  $x$

$$x + \frac{x+9}{100} = \frac{100x+9x}{100} = \frac{109x}{100} = ₹ 13,407$$

$$x = \frac{13407 \times 100}{109} = ₹ 12,300$$

$$M.P = ₹ 12,300$$

In second case, Sales tax = 13%.

$$2) \text{ Amount of sales tax} = 12300 \times \frac{13}{100}$$

$$= ₹ 1,599$$

$$\text{Sale price} = ₹ 12,300 + ₹ 1,599 = ₹ 13,899$$

$$\text{Difference between two sale price} \\ = ₹ 13,899 - ₹ 13,407 = ₹ 492$$