1. List price of refrigerator = Rs. 14650

   Sales tax = 6% of Rs. 14650 = $\frac{6}{100} \times 14650 = Rs. 879$

   Cost of the refrigerator = $L.P. + sales\ tax = 14650 + 879 = Rs. 15529$

2. (i) S.P. of tie $= \left(\frac{100 + S.T.\%}{100}\right) \times L.P. = \left(\frac{100+6}{100}\right) \times 250 = \frac{106}{100} \times 250 = Rs. 265$

   (ii) S.P. of medicines $= \left(\frac{100+4}{100}\right) \times 625 = \frac{104}{100} \times 625 = Rs. 650$

   (iii) S.P. of cosmetics $= \left(\frac{100+10}{100}\right) \times 430 = \frac{110}{100} \times 430 = Rs. 473$

   (iv) S.P. of cosmetics $= \left(\frac{100+8}{100}\right) \times 1175 = \frac{108}{100} \times 1175 = Rs. 1269$

   Total amount paid by Reena $= 265 + 650 + 473 + 1269 = Rs. 2657$

3. Let the original price of watch = Rs. 100

   VAT = 10%

   S.P. of watch $= \left(\frac{100+10}{100}\right) \times 100 = Rs. 110$

   If the S.P. of watch is Rs. 110, original price = Rs. 100

   If the S.P. of watch is Re. 1, original price = Rs. $\frac{100}{110}$

   If the S.P. of watch is Rs. 1980, original price $= \frac{100}{110} \times 1980 = Rs. 1800$

4. Let the original price of shirt = Rs. 100

   VAT = 7%

   S.P. of shirt $= \left(\frac{100+7}{100}\right) \times 100 = Rs. 107$

   If the S.P. of shirt is Rs. 107, original price = Rs. 100

   If the S.P. of shirt is Re. 1, original price = Rs. $\frac{100}{107}$

   If the S.P. of shirt is Rs. 1337.50, original price $= \frac{100}{107} \times 1337.50 = Rs. 1250$

5. Let the original price of gold = Rs. 100

VAT = 1%

S.P. of gold $= \left(\frac{100+1}{100}\right) \times 100 = Rs. 101$

If the S.P. of gold is Rs. 101, original price = Rs. 100

If the S.P. of gold is Re. 1, original price = Rs. $\frac{100}{101}$

If the S.P. of gold is Rs. 15756, original price $= \frac{100}{101} \times 15756 = Rs. 15600$

6. Let the original price of computer = Rs. 100

VAT = 4%

S.P. of computer $= \left(\frac{100+4}{100}\right) \times 100 = Rs. 104$

If the S.P. of computer is Rs. 104, original price = Rs. 100

If the S.P. of computer is Re. 1, original price = Rs. $\frac{100}{104}$

If the S.P. of computer is Rs. 37960, original price $= \frac{100}{104} \times 37960 = Rs. 36500$

7. Let the original price of car parts = Rs. 100

VAT = 12%

S.P. of shirt $= \left(\frac{100+12}{100}\right) \times 100 = Rs. 112$

If the S.P. of shirt is Rs. 112, original price = Rs. 100

If the S.P. of shirt is Re. 1, original price = Rs. $\frac{100}{112}$

If the S.P. of shirt is Rs. 20776, original price $= \frac{100}{112} \times 20776 = Rs. 18550$

8. Let the list price of TV = Rs. 100

VAT = 8%

S.P. of shirt $= \left(\frac{100+8}{100}\right) \times 100 = Rs. 108$

If the S.P. is Rs. 108, list price = Rs. 100

If the S.P. is Re. 1, list price = Rs. $\frac{100}{108}$

If the S.P. is Rs. 27000, list price $= \frac{100}{108} \times 27000 = Rs. 25000$

9. Cost of shoes inclusive of VAT = Rs. 882

Original cost = Rs. 840

VAT = 882 – 840 = Rs. 42

$VAT\% = \frac{42}{840} \times 100 = 5\%$

10. Cost of VCR including VAT = Rs. 19980

Original price of VCR = Rs. 18500

VAT = 19980 – 18500 = Rs. 1480

$VAT\% = \frac{1480}{18500} \times 100 = 8\%$

11. Value of car including VAT = Rs. 382500

Basic price of car = Rs. 340000

VAT = 382500 – 340000 = Rs. 42500

$VAT\% = \frac{42500}{340000} \times 100 = \frac{25}{2}\% = 12\frac{1}{2}\%$