

$$\textcircled{18} \text{ Price inclusive of VAT} = \text{Rs } 5400$$
$$\text{rate of VAT} = 8\%$$

$$\text{Price exclusive of VAT} = \frac{100}{100 + \text{VAT}} \times 5400$$

$$= \frac{100}{100 + 8} \times 5400$$

$$= \frac{100}{\cancel{108}} \times \overset{50}{\cancel{5400}}$$

$$= \text{Rs } 5000$$