

Q.25 Describe types of Dealers.

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Roll No.

Q.26 What is Annual GST Return

4th Sem /Finance Account & Auditing Subject:- Goods & Service Tax - 1 (GST)

Q.27 How many slabs are applicable currently in GST?

Q.28 How GST Return is to be prepared ?

Q.29 Name the item which are not effected by GST.

O.30 Explain main features of GST

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SECTION-A

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

Q.31 Explain important provision of GST Act 2017 and mention its need in India.

Q.32 Explain in brief applicability of E-way bill in India.

Q.33 Write a short note on'

- a) HSN Code
 - b) Generation of Challan

Note: Multiple choice questions. All questions are compulsory (10x1=10)

O.1 Which one of the below taxes is included in GST

- a) Central Sales tax
 - b) Central Excise duty
 - c) VAT
 - d) All of the above

Q.2 What duties are taxes on Intra- State Supplier?

- a) CGST
 - b) SGST
 - c) CGST and SGST
 - d) IGST

Q.3 What is the full form of GST

- a) General Sales Tax b) Goods & Service Tax
 - c) Got Sources Tax d) General Supplier Tax

Q.4 When GST did came into action in India.

- a) 1st January, 2015 b) 1st April, 2014
c) 1st July 2017 d) 30th Sept. 2018

- Q.5 Which country is GST dual model has been adopted in India?
a) USA b) Canada
c) Australia d) Japan
- Q.6 How many structures does Indian GST system have?
a) 1 b) 5
c) 6 d) 4
- Q.7 What is the maximum GST rate in India?
a) 28 b) 15
c) 12 d) 20
- Q.8 In which purchase is IGST Payable
a) Intra State
b) Inter State
c) Inter constituents
d) Inter Union Territories
- Q.9 What is used for GST registration
a) Form GST REG-01 b) Form GST-20
c) Form GST RFG d) Form GSTR
- Q.10 What is the Threshold Limit for an E-commerce Operation?
a) 10 Lac b) 20 Lac
c) 50 Lac d) None applicable

SECTION-B

- Note:** Objective type questions. All questions are compulsory. (10x1=10)
- Q.11 What kind of tax is GST? (Direct/Indirect Tax)
Q.12 Who is the head of GST Council?
Q.13 What is Input Tax Credit?
Q.14 What is the full form of IGST?
Q.15 What is a tax invoice?
Q.16 What is GST Refund
Q.17 What is E-way bill?
Q.18 Who is casual Dealer?
Q.19 Define outward supply.
Q.20 What is the full form of UTGST?

SECTION-C

- Note:** Short answer type questions. Attempt any seven questions out of ten questions. (7x5=35)
- Q.21 What is the Eligibility criterion for GST registration?
Q.22 Describe various features of IGST Model.
Q.23 Explain the duties of the GST Council.
Q.24 Discuss in detail the need for preparation of E-way bill