

- Q.21 Differentiate between SGST and CGST.
- Q.22 Differentiate between UTGST and IGST.
- Q.23 Make a list of items fall under the GST is short.
- Q.24 Make a list of four items which are excluded from GST in short.
- Q.25 Write a short note on GST act 2017.
- Q.26 What are the main objectives of GST act 2017?
- Q.27 Discuss the purpose of GST act 2017.
- Q.28 Write a short note on major amendments of GST act 2017.

SECTION-D

Note : Long Answer type question. Attempt any two questions out of three questions. (2x8=16)

- Q.29 Define GST. Make a detail list of items which comes under different tax slabs of GST.
- Q.30 Discuss the role and responsibility of a GST practitioner in detail.
- Q.31 Write a detail note on merits and demerits of GST as new taxation system of India.

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Roll No.....

4th Sem / FAA

Subject : Goods & Service Tax (GST)-1

Time : 3 Hrs.

M.M. : 75

SECTION-A

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

- Q.1 GST R1 form used for _____.
 a) Registration b) Deposition
 c) Withdrawal d) None of these
- Q.2 VAT is now applicable on _____.
 a) FMCG b) Service
 c) Petroleum products d) All of these
- Q.3 SGST stands for _____.
 a) State GST b) Startup GST
 c) Service GST d) None of these
- Q.4 GST act was passed _____.
 a) 2005 b) 2007
 c) 2012 d) 2017

- Q.5 GST form GSTR-2 used for _____
- a) Monthly Returns b) Registration
c) Deposition d) Withdrawal
- Q.6 VAT stands for _____
- a) Value Added Tax b) Value Acquired Tax
c) Deposition d) Withdrawal
- Q.7 In IGST letter 'I' stands for _____
- a) Investment b) Internal
c) Interest d) Integrated
- Q.8 ITC stands for _____
- a) Integrated Tax Credit
b) Investment Tax Credit
c) Input Tax Credit
d) Withdrawal
- Q.9 This is the purpose of GSTR-3
- a) Transaction Detail b) Investment Detail
c) Deposition d) Withdrawal
- Q.10 TRAN form-1 will be used by
- a) GST Practitioner b) Registered Taxpayer
c) Carry Forward ITC d) Withdrawal
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SECTION-B

Note : Objective type questions. Attempt any seven questions out of nine questions. (7x2=14)

- Q.11 SGST is applicable for States in India. True/False
- Q.12 CGST is not applicable for Center Government. True/False
- Q.13 UTGST is applicable in urban area of India only. True/False
- Q.14 Inter state transaction fall under the integrated GST. True/False
- Q.15 GST is applicable on petrol. True/False
- Q.16 GST applicable on fast moving consumer goods. True/False
- Q.17 VAT was introduced in which year _____ True/False
- Q.18 GST Act was passed in 2017. True/False
- Q.19 There are four tax slabs given in GST True/False

SECTION-C

Note : Short answer type questions. Attempt any Seven questions out of Nine questions. (7x5=35)

- Q.20 What is the purpose of form GSTR-9?