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Roll No.

224135

3rd Sem.

**Branch : Finance, Accounts & Auditing
Sub.: Goods & Service Tax-I**

Time : 3 Hrs.

M.M. : 60

SECTION-A

Note: Multiple Choice Questions. All Questions are compulsory. (6x1=6)

Q.5 What does TCS stand for in the context of GST?

- a) Tax collected at Source
- b) Tax Deducted at Source
- c) Total Collection Service
- d) Transaction Compliance System

Q.6 Which type of supply involved movement of goods from one state to another?

- a) Intra-State Supply c) Import of Services
- b) Inter-State Supply d) Export of Goods

SECTION-B

Note: Objective/Completion type questions. All questions are compulsory. **(6x1=6)**

Q.7 GST aims to eliminate the cascading effect to taxes by implementing a comprehensive tax on value addition. (True / False)

Q.8 GST has completely eliminated all challenges associated with tax evasion. (True / False)

Q.9 Composition Dealers are required to file detailed GST return like regular taxpayers. (True / False)

Q.10 GST aims to encourage voluntary compliance and discourage tax evasion. (True / False)

Q.11 The introduction of GST has not led to any initial teething problems or difficulties for businesses. (True / False)

Q.12 One of the objectives of GST is to create a unified national market for goods and service. (True / False)

SECTION-C

Note: Short answer type Questions. Attempt any eight questions out of ten Questions. **(8x4=32)**

Q.13 Write a short note on the role played by GST Council.

Q.14 Write 4 items which are covered under exceptions to GST.

Q.15 What do you mean by TCS.

Q.16 Write a short note on Sugam.

Q.17 Write the various tax rates applicable under GST in India. Give names of 2 items under each Tax Rate.

Q.18 Explain the components of GST act.

Q.19 Write the applicability of e way bill.

Q.20 How to determine place of supply in case of E commerce and MSME.

Q.21 Give 4 challenges of GST.

Q.22 Give a short note on Composite dealer.

SECTION-D

Note: Long answer questions. Attempt any two questions out of three Questions. **(2x8=16)**

Q.23 Explain in detail the steps involved in Registration process for GST Practitioners.

Q.24 Write in detail the process of filling GST return.

Q.25 Explain in detail the cancellation procedure of E-Way Bill.