

- Q.5 Who has the authority to make rules for GST in India?
- Parliament
 - GST Council
 - President
 - Supreme Court
- Q.6 What is the primary objective of implementing GST in India?
- To simplify the tax structure
 - To increase tax revenue
 - To reduce tax compliance burden
 - All of the above
- Q.7 What is the mechanism for claiming Input Tax Credit (ITC) under GST?
- Purchase invoice matching
 - Manual submission of invoices
 - Quarterly filing of returns.
 - No mechanism available
- Q.8 Which goods and services are exempt from GST in India?
- Alcohol for human consumption
 - Electricity
 - Petroleum products
 - All of the above
- Q.9 What is the full form of GSTIN?
- Goods and Services Tax Identification Number
 - Goods Sales Tax Information Network
 - General Services Tax Identification Number
 - Goods and Sales Tax Information Number

- Q.10 What does E-Way Bill stand for in the context of GST transportation documentation
- Electronic Way Bill
 - Efficient Way Bill
 - Effective Way Bill
 - Excise Way Bill

Section-B

Note: Objective type questions. Attempt any Seven questions out of Nine Questions. (7x2=14)

- Q.11 What is GSTIN?
- Q.12 What are the different GST Rates?
- Q.13 GST is applicable only on services and not on goods. (True/False)
- Q.14 Which system was in place before implementing GST in India?
- Q.15 Input Tax Credit (ITC) allows businesses to claim credit for the GST paid on inputs used in the production of goods or services. (True/False)
- Q.16 E-Way bill is required for the movement of goods worth more than Rs..... within a state.
- Q.17 Write full form of UTGST.
- Q.18 What is intra-state transactions.
- Q.19 CGST is levied and collected by the _____ Government and SGST is levied and collected by the _____ government.

Section-C

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