

- Q.20 Discuss the various types of GST in India.
  - Q.21 What are the exceptions of GST in India?
  - Q.22 Discuss the purpose of implementing GST in India.
  - Q.23 Discuss the registration process of GST Practitioner.
  - Q.24 Write a short note on IGST and UTGST.
  - Q.25 Discuss the concept of HSN code in detail.
  - Q.26 Discuss the difference between time of supply and place of supply.
  - Q.27 What do you mean by TRAN-1, 2 and 3?
  - Q.28 Write a short note on: GSTR-1, GSTR-3B and GSTR-9.

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**4th Sem. / Branch : FAA  
Subject : GST- I / Goods & Services Tax ( GST )**

Time : 3 Hrs.

M.M. : 75

## **SECTION-A**

**Note: Multiple type Questions. All Questions are compulsory. (10x1=10)**

- Q.1 When was GST implemented in India?

  - a) 2016
  - b) 2017
  - c) 2018
  - d) 2019

Q.2 What does VAT stand for?

  - a) Value Alternate Tax
  - b) Value Added Tax
  - c) Variety Alternate Tax
  - d) Variety Added Tax

Q.3 What does CGST stand for in the context of GST?

  - a) Central Goods and Sales Tax
  - b) Central Goods and Services Tax
  - c) Central Government Service Tax
  - d) Central General Sales Tax

Q.4 Which country's tax system inspired India to implement GST?

  - a) United States
  - b) Canada
  - c) Australia
  - d) France

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

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

### Section-B

**Note:** Objective type questions. Attempt any Seven questions out of Nine Questions.  $(7 \times 2 = 14)$

- 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.  $(7 \times 5 = 35)$