

- Q.24 What do you mean by input tax? Explain the method of adjusting input tax?
- Q.25 What are the cancellation procedures of e-way bill?
- Q.26 Explain how to modify a e-way bill?
- Q.27 Explain briefly the input service distributor?
- Q.28 What do you understand by HSN codes?

### SECTION-D

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

- Q.29 Write a short note on registration of GST (Taxpayers and practitioners)?
- Q.30 Explain GSTR-1 and GSTR3B? Explain the methods of preparing GST returns?
- Q.31 What do you understand by e-way bill system? What is the need and methods of preparing e-way bill?

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Roll No. ....

**4th Sem / Branch : FAA**

**Sub.: Goods and Services Tax (GST) - I**  
**Goods & Service Tax (GST)**

Time : 3Hrs.

M.M. : 75

### SECTION-A

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

- Q.1 IGST is billed as soon as the stock is
- Federal
  - Intra-UT
  - Intra State
  - All of the above
- Q.2 The highest GST rate legally permitted for inter state supplies is
- 18
  - 40
  - 20
  - 28 + Cess
- Q.3 GST is a \_\_\_\_\_ tax system that covers wide range of
- Goods
  - Services
  - Goods companies and imports
  - Product, system and exports
- Q.4 Who will announce the rate of taxation to be imposed underneath the GST act
- Federal government
  - State government
  - GST commission
  - Central and state, following the GST council's proposal

- Q.5 Which of the below import duties would be imposed  
 a) CGST                              b) SGST  
 c) IGST                              d) CGST and SGST
- Q.6 The products and services network (GSTN) performs following activities.  
 a) Facilitating registration  
 b) Returning the package to the federal and state government  
 c) GST calculation and settlement  
 d) All of the above
- Q.7 Which one of the following is included in GST?  
 a) VAT                              b) Sales Tax  
 c) Excise duty                      d) All of the above
- Q.8 Which of the following will not be added to supply value  
 a) GST                              b) Interest  
 c) Late fee                          d) Commission
- Q.9 The following is the value of service under article 15(1)  
 a) Wholesale cost  
 b) Market price  
 c) Retail price maximum  
 d) The amount of transaction
- Q.10 The GST act commenced from  
 a) 1 July 2017                      b) 1 Nov 2016  
 c) 25 Dec 2018                    d) 1 April 2017

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## SECTION-B

**Note:** Objective type questions. Attempt any Seven .

(7x2=14)

- Q.11 What are the consequences of not filing GST return on prescribed date?
- Q.12 What is principal supply?
- Q.13 What is the due date to file GSTR-I?
- Q.14 Write a note on debit note?
- Q.15 Expand CPIN?
- Q.16 What is reverse charge?
- Q.17 What is the full form of HSN code?
- Q.18 Who is non-resident person?
- Q.19 What is taxable event under GST?

## SECTION-C

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

- Q.20 What do you understand by buyer and consignee in reference to place of sale?
- Q.21 How is GST better than previous tax system?
- Q.22 Differentiate between permanent and temporary returns?
- Q.23 Write a note on India GST model?

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