

- Q.22 Explain the difference between indirect tax and & direct tax?
- Q.23 What is the purpose of form GSTR-9?
- Q.24 Discuss in detail the need for preparation of E-way bill.
- Q.25 Discuss in detail What are taxable supply in GST
- Q.26 Differentiate between SGST & CGST
- Q.27 Explain the essential features of supply under GST
- Q.28 How GST Return is to be prepared?
- Q.29 What are the objective of IGST act 2017
- Q.30 Explain main advantages of GST

#### **SECTION-D**

**Note:** Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

- Q.31 Discuss the short coming of previous tax structure in India prior to GST.
- Q.32 Explain in detail on merits and demerits of GST as new taxation system in India.
- Q.33 Write a short note on
- GSTR-1 form
  - GSTR-2 form
  - GSTR-3B form

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**4th Sem / FAA**  
**Subject:- Goods and Service 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 The highest CGST rate legally permitted for intrastate suppliers is \_\_\_\_\_
- 18%
  - 40%
  - 20%
  - none of these
- Q.2 Which one of the below taxes included in GST
- Central sales tax
  - central excise duty
  - VAT
  - all of these
- Q.3 List is imposed on the production of all services and goods except.
- Liquor intenders for human intention
  - tobacco
  - health care services
  - all of these

Q.4 R1 form used for

- a) Registration
- b) Deposition
- c) withdrawal
- d) None of these

Q.5 VAT is now applicable on \_\_\_\_\_

- a) FMCG
- b) Service
- c) Petroleum products
- d) All of these

Q.6 How many structures does Indian GST system have ?

- a) 1
- b) 5
- c) 6
- d) 4

Q.7 What duties are taxes on Intra state supplies?

- a) CGST
- b) SGST
- c) both A & B
- d) IGST

Q.8 SGST stands for \_\_\_\_\_

- a) State GST
- b) Start up GST
- c) Service GST
- d) None of the above

Q.9 What is used for GST registration

- a) Form GST REG-01
- b) Form GST-20
- c) Form GST RFG
- d) Form GSTR

Q.10 In the case of composite supply the rate of tax is

- a) Average rate of tax
- b) rate of principle supply
- c) highest rate
- d) none of these

### **SECTION-B**

**Note:** Objective type questions. All questions are compulsory. (10x1=10)

Q.11 Collection of tax at sources is relevant in the case of E-commerce operators (True/False)

Q.12 Refund of GST is not applicable in the case of import

Q.13 What is input Tax Credit?

Q.14 What is the full form of UTGST

Q.15 What is a tax invoice?

Q.16 The maximum rate of CGST is \_\_\_\_\_

Q.17 What is E-way bill.

Q.18 Who is casual Dealer?

Q.19 GST was implemented in India from \_\_\_\_\_

Q.20 What is the full form of CGST?

### **SECTION-C**

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

Q.21 Explain the kinds of taxes implemented in India.