

- Q.25 Describe types of Dealers.
 Q.26 What is Annual GST Return
 Q.27 How many slabs are applicable currently in GST?
 Q.28 How GST Return is to be prepared ?
 Q.29 Name the item which are not effected by GST.
 Q.30 Explain main features of GST

SECTION-D

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

- Q.31 Explain important provision of GST Act 2017 and mention its need in India.
 Q.32 Explain in brief applicability of E-way bill in India.
 Q.33 Write a short note on'
 a) HSN Code
 b) Generation of Challan

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SECTION-A

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

- Q.1 Which one of the below taxes is included in GST
 a) Central Sales tax b) Central Excise duty
 c) VAT d) All of the above
- Q.2 What duties are taxes on Intra- State Supplier?
 a) CGST b) SGST
 c) CGST and SGST d) IGST
- Q.3 What is the full form of GST
 a) General Sales Tax b) Goods & Service Tax
 c) Got Sources Tax d) General Supplier Tax
- Q.4 When GST did came into action in India.
 a) 1st January, 2015 b) 1st April, 2014
 c) 1st July 2017 d) 30th Sept. 2018

- Q.5 Which country is GST dual model has been adopted in India?
- a) USA b) Canada
c) Australia d) Japan
- Q.6 How many structures does Indian GST system have?
- a) 1 b) 5
c) 6 d) 4
- Q.7 What is the maximum GST rate in India?
- a) 28 b) 15
c) 12 d) 20
- Q.8 In which purchase is IGST Payable
- a) Intra State
b) Inter State
c) Inter constituents
d) Inter Union Territories
- Q.9 What is used for GST registration
- a) Form GST REG-01 b) Form GST-20
c) Form GSTR FG d) Form GSTR
- Q.10 What is the Threshold Limit for an E-commerce Operation?
- a) 10 Lac b) 20 Lac
c) 50 Lac d) None applicable

SECTION-B

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

- Q.11 What kind of tax is GST? (Direct/Indirect Tax)
- Q.12 Who is the head of GST Council?
- Q.13 What is Input Tax Credit?
- Q.14 What is the full form of IGST?
- Q.15 What is a tax invoice?
- Q.16 What is GST Refund
- Q.17 What is E-way bill?
- Q.18 Who is casual Dealer?
- Q.19 Define outward supply.
- Q.20 What is the full form of UTGST?

SECTION-C

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

- Q.21 What is the Eligibility criterion for GST registration?
- Q.22 Describe various features of IGST Model.
- Q.23 Explain the duties of the GST Council.
- Q.24 Discuss in detail the need for preparation of E-way bill