

- 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
- Registration
 - Deposition
 - withdrawal
 - None of these
- Q.5 VAT is now applicable on _____
- FMCG
 - Service
 - Petroleum products
 - All of these
- Q.6 How many structures does Indian GST system have ?
- 1
 - 5
 - 6
 - 4
- Q.7 What duties are taxes on Intra state supplies?
- CGST
 - SGST
 - both A & B
 - IGST
- Q.8 SGST stands for _____
- State GST
 - Start up GST
 - Service GST
 - None of the above
- Q.9 What is used for GST registration
- Form GST REG-01
 - Form GST-20
 - Form GSTRFG
 - Form GSTR

- Q.10 In the case of composite supply the rate of tax is
- Average rate of tax
 - rate of principle supply
 - highest rate
 - 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.