

Roll No.

M.M. : 60

- Q.5 Who among the following holds the position of GST council chairman.
- Finance Minister of India
 - Governor of RBI
 - Prime minister of India
 - None of the above
- Q.6 The tax that a business pays on purchases and that it can use to reduce its tax liability when it makes a sale.
- Input Tax Credit
 - Output Tax Credit
 - Indirect Tax Concession
 - None of the above

SECTION-B

Note: Objective/ Completion type questions. All questions are compulsory. (6x1=6)

- Q.7 GST got implemented in India with effect from _____ (Jan 01, 2017 / July 01, 2017)
- Q.8 The incidence of tax on tax is called _____ (Tax Cascading / Tax pyramiding)
- Q.9 Dealers whose annual turnover is between Rs. 1.5 Cr and Rs. 5 Cr need to use _____ HSN Code. (2-digit / 4-digit)

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- Q.10 A permit needed for inter -state and intra-state transportation of goods worth more than Rs. 50,000 is called _____.
- Q.11 Sahaj and sugam are types of _____ (GST return / GST dealers).
- Q.12 In "CGST" , "C" Stands for _____ (Central/Category)

SECTION-C

Note: Short answer type questions. Attempt any eight questions out of ten questions. (8x4=32)

- Q.13 Write a short note on HSN codes.
- Q.14 What are the main challenges/drawbaacks of GST?
- Q.15 Write a short note on amendments done in GST act, 2017.
- Q.16 Write a short note on filing of GST returns.
- Q.17 What are saahaj and sugam in context of GST?
- Q.18 Write a short note on GST council.
- Q.19 What are the main differences between temporary and permanent returns?
- Q.20 Explain Method of preparation of E-way bill.
- Q.21 Explain in brief TRAN -1,2 And 3 in context of GST.
- Q.22 Differentiate among CGST, SGST and IGST.

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