

SECTION-D

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

- Q.30 Explain the tax structure in India before and after GST.
- Q.31 Explain objective and advantages of GST.
- Q.32 What steps to be followed while filling TRANI under GST?

No. of Printed Pages : 4

Roll No.

184142/174142

4th SEM / . Finance Accounts & Audit Subject : Goods and Services Tax

Time : 3 Hrs.

M.M. : 75

SECTION-A

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

- Q.1 GST is dual Concept
a) True b) False
c) Neither A nor B d) None
- Q.2 SGST stands for _____ -
a) State Goods & Supply Tax
b) State Good & Service Tax
c) State Goods & Supply Tax
d) None
- Q.3 Is GSTR-1 filed monthly
a) True b) False
c) Neither A nor B d) None
- Q.4 Is VAT applicable on petrol and liquor after implementation of GST.
a) True b) False
c) Neither A nor B d) None
- Q.5 In India GST effective from _____
a) 1 July 2017 b) 2 August 2017
c) 17 July 20017 d) 22 March 2017

- Q.6 GST is Indirect Tax.
a) True b) False
c) Gambling
d) All of the give option
- Q.7 Sin Tax applicable on
a) Liquor b) tobacco
c) Gambling
d) All of the given option
- Q.8 Is service tax abolished by the GST?
a) True b) False
c) Neither A nor B d) None
- Q.9 ITC stands for _____
a) Input Tax Credit b) In Tax Credit
c) Input Time Credit d) None
- Q.10 The headquarter of GST council is located at _____
a) New Delhi b) Mumbai
c) Chennai d) Hyderabad

SECTION-B

Note: Objective type questions. Attempt any ten questions out of twelve questions. (10x2=20)

- Q.11 Name two types of Tax in India.
Q.12 Define CGST.

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- Q.13 Define IGST.
Q.14 Define Time of Supply
Q.15 Define Sin Tax
Q.16 Define Regular Dealer
Q.17 Define Supply
Q.18 Define Intra-State
Q.19 Write Dual GST
Q.20 Define Dual GST
Q.21 Difference between Inter-State and Intra-State.
Q.22 Define GST.

SECTION-C

Note: Short answer type questions. Attempt any five questions out of seven questions. (5x5=25)

- Q.23 Explain types of Registration.
Q.24 What are the Documents required generating E-way bill?
Q.25 difference between Regular Dealer & composition Dealer
Q.26 What information required in TRAN-1
Q.27 Explain four benefits of GST.
Q.28 Explain Time and Place Supply under GST with example.
Q.29 Difference between CGST, SGST & IGST.

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SECTION-A

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

Q.1 GST is dual Concept

- a) True b) False
- c) Neither A nor B d) None

Q.2 SGST stands for _____-

- a) State Goods & Supply Tax
- b) State Good & Service Tax
- c) State Goods & Supply Tax
- d) None

Q.3 Is GSTR-1 filed monthly

- a) True b) False
- c) Neither A nor B d) None

Q.4 Is VAT applicable on petrol and liquor after implementation of GST.

- a) True b) False
- c) Neither A nor B d) None

Q.5 In India GST effective from _____

- a) 1 July 2017 b) 2 August 2017
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Q.20 Define Dual GST
Q.21 Difference between Inter-State and Intra-State.
Q.22 Define GST.

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Q.26 What information required in TRAN-1
Q.27 Explain four benefits of GST.
Q.28 Explain Time and Place Supply under GST with example.
Q.29 Difference between CGST, SGST & IGST.

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4th Sem. / Finance Accounts & Audit

**Subject : Goods and Services Tax (GST)-I/
Goods & Services Tax (GST)**

Time : 3 Hrs.

M.M. : 75

SECTION-A

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

- Q.1 GST is _____ Concept. (Dual/Single)
- Q.2 Full Form of SGST.
- Q.3 Is GSTR-1 filed monthly. (T/F)
- Q.4 Is VAT applicable on petrol and liquor after implementation of GST.
- Q.5 In India GST effective from _____ (1-7-2017/1-3-2017)
- Q.6 GST is Indirect Tax. (T/F)
- Q.7 Full form SAC
- Q.8 Is service tax abolished by the GST.(T/F)

Q.9 ITC stands for _____.

Q.10 The headquarter of GST council is located at NEW DELHI.(T/F)

SECTION-B

Note:Very short answer type questions. Attempt any ten questions out of twelve questions. 10x2=20

Q.11 Name two types of Tax in India.

Q.12 Define CGST.

Q.13 Define IGST.

Q.14 Define Time of Supply

Q.15 Write two exception of GST.

Q.16 Define Regular Dealer.

Q.17 Define Supply.

Q.18 Define Intra-State.

Q.19 Write two objectives of GST.

Q.20 Define GSTN.

Q.21 Difference between Inter-State and Intra-State.

Q.22 Define GST.

SECTION-C

Note:Short answer type questions. Attempt any five questions out of seven questions. 5x5=25

Q.23 What are the steps to be followed to complete GST registration.

Q.24 What are the Documents required to generate E-way bill?

Q.25 Difference between Regular Dealer & Composition Dealer.

Q.26 What information required in TRAN-1

Q.27 Explain four benefits of GST.

Q.28 Explain Time and Place of Supply under GST with example.

Q.29 Explain with example the taxes slabs are applicable currently in GST.