

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

SECTION-D

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

Q.30 Explain the objectives and applicability of GST Act 2017.

Q.31 Write a short note on

- a) Cancellation procedure of GST.
- b) Preparation of GST returns.

Q.32 Explain the need and procedure of GST registration.

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Roll No.

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4th Sem. / Finance Account & Audit

Subject : Goods and Services Tax

Time : 3 Hrs.

M.M. : 75

SECTION-A

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

Q.1 GST stands for

Q.2 Is service tax abolished by the GST. (T/F)

Q.3 Which rate is not applicable under GST. (5%/7%)

Q.4 In India GST effective from(1-7-2017/1-3-2017)

Q.5 India has chosen.....model of dual-GST. (Canadian/USA)

Q.6 GST levied on consumers, retailers & manufactures. (T/F)

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- Q.7 The headquarter of GST council is located at New Delhi .(T/F)
- Q.8 The GST model have 4 rate structure.(T/F)
- Q.9 In IGST I stands for..... (Integrated / Intra)
- Q.10 The concept of GST is originated in(Canada / USA)

SECTION-B

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

- Q.11 Describe CGST.
- Q.12 Define HSN codes.
- Q.13 Explain GST taxpayers.
- Q.14 Define input tax credit
- Q.15 Define time of supply.
- Q.16 Describe meaning of buyer in reference to place of supply & sale.
- Q.17 Difference between SGST and CGST.

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- Q.18 Define two objectives of GST Act 2017.
- Q.19 Define Composition dealers.
- Q.20 Define refund queries.
- Q.21 Who is eligible to take input tax credit under GST.
- Q.22 Define integrated GST.

SECTION-C

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

- Q.23 Explain the various exemptions of GST.
- Q.24 Define any four advantages of GST.
- Q.25 Explain the registration process of GST taxpayers.
- Q.26 Explain difference between place of sale & supply.
- Q.27 Define various need of preparation of E-way bill.
- Q.28 Explain temporary returns.

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